

Return of Organization Exempt From Income Tax

Form 990

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

2023

Department of the Treasury Internal Revenue Service

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.

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning and ending

B Check if applicable: C Name of organization LUTHERAN IMMIGRATION & REFUGEE SERVICE, INC. DBA GLOBAL REFUGE D Employer identification number 13-2574854 E Telephone number 410-230-0700 G Gross receipts \$ 232,855,800 H(a) Is this a group return for subordinates? Yes [X] No H(b) Are all subordinates included? Yes No H(c) Group exemption number I Tax-exempt status: [X] 501(c)(3) J Website: WWW.LIRS.ORG K Form of organization: [X] Corporation L Year of formation: 1966 M State of legal domicile: MD

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1 Briefly describe the organization's mission... 2 Check this box if the organization discontinued its operations... 3-7a Activities & Governance 8-12 Revenue 13-19 Expenses 20-22 Net Assets or Fund Balances

Part II Signature Block

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

Sign Here: Signature of officer F. ANDREW PEPITO, CFO Date: Print/Type preparer's name HARRISON PEREIRA Preparer's signature Date 08/12/24 Check if self-employed PTIN P00746867 Preparer Use Only: Firm's name TAIT, WELLER & BAKER LLP Firm's EIN 23-1144520 Firm's address 50 SOUTH 16TH STREET, SUITE 2900 PHILADELPHIA, PA 19102 Phone no. 215-979-8800

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: WITNESSING TO GOD'S LOVE FOR ALL PEOPLE, WE STAND WITH AND ADVOCATE FOR MIGRANTS AND REFUGEES, TRANSFORMING COMMUNITIES THROUGH MINISTRIES OF SERVICE AND JUSTICE.

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

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

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

4a (Code:) (Expenses \$ 97,372,215. including grants of \$ 90,285,842.) (Revenue \$) RESETTLEMENT: IN FY 2023, LIRS RESETTLED 11,244 REFUGEES, UNACCOMPANIED REFUGEE MINORS AND SIVS (AFGHAN SPECIAL IMMIGRANT VISAS WHO SERVED OVERSEAS ALONGSIDE THE US ARMED FORCES) FROM 48 COUNTRIES THROUGH ITS NETWORK OF LOCAL SOCIAL MINISTRY ORGANIZATIONS IN 77 LOCATIONS ACROSS THE UNITED STATES, PREPARING A PLACE OF WELCOME TO MEET THE PARTICULAR NEEDS OF THE REFUGEES AND ENGAGING LOCAL CHURCHES AND COMMUNITIES TO ASSIST REFUGEES TO BECOME SELF-RELIANT MEMBERS OF THEIR NEW COMMUNITIES. THE TOP FIVE COUNTRIES OF ORIGIN OF RESETTLED REFUGEES IN FY23 WERE AFGHANISTAN, DEMOCRATIC REPUBLIC OF CONGO, BURMA, SOMALIA, AND SYRIA.

LIRS REFUGEE RESETTLEMENT PROGRAMMING INCLUDES:

4b (Code:) (Expenses \$ 107,326,832. including grants of \$ 76,598,645.) (Revenue \$) CHILDREN AND FAMILY SERVICES: FOR MORE THAN 40 YEARS, LIRS HAS PROVIDED CHILD WELFARE SERVICES TO REFUGEE AND MIGRANT CHILDREN WHO ARE UNACCOMPANIED OR SEPARATED FROM FAMILY. LIRS PROVIDED RESIDENTIAL CARE AND COMMUNITY BASED CASE MANAGEMENT SERVICES TO OVER 22,000 NEWLY REUNIFIED CHILDREN AND FAMILIES IN 2023. THESE CHILDREN HAVE TYPICALLY FLED COMMUNITY VIOLENCE, CIVIL CONFLICT, PERSECUTION, TRAFFICKING, EXTREME POVERTY, OR MALTREATMENT. LIRS APPROACHES ITS WORK WITH INTEGRITY AND UPHOLDS THE FOLLOWING PRINCIPLES IN SERVING CHILDREN: DECISION-MAKING BASED ON THE BEST INTERESTS OF THE CHILD; PRESERVING FAMILY UNITY; PLACEMENTS OF CHILDREN IN THE LEAST RESTRICTIVE SETTING; PRIORITIZING CHILD PROTECTION; AND PROVIDING SERVICES WITH QUALITY AND INNOVATION.

4c (Code:) (Expenses \$ 3,527,608. including grants of \$ 1,853,497.) (Revenue \$) MIGRANT SERVICES: IN 2023, LIRS CONTINUED IMPLEMENTING THE FOLLOWING REFUGEE RELATED PROGRAMS AND INITIATIVES: NEW AMERICAN CITIES (NAC) (FUNDED BY WALMART, CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS, ICONIQ) - TARGETED CAREER UPSKILLING SUPPORT AND PLANNING FOR NEW AMERICANS WHO HAVE BEEN IN COUNTRY FOR 20 YEARS OR LESS. LIRS OPERATES THE PROGRAM IN SIX LOCATIONS AND HAD SERVED 312 CLIENTS IN 2023.

COMMUNITY ENGAGEMENT:

1. CIRCLE OF WELCOME (COW) - FACILITATED VOLUNTEER CHURCH/COMMUNITY

4d Other program services (Describe on Schedule O.) (Expenses \$ 6,697,509. including grants of \$ 2,467,843.) (Revenue \$)

4e Total program service expenses 214,924,164.

Part IV Checklist of Required Schedules

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

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

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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 628		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>		
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)?		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?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
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?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
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?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		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?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? ...		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
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?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
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?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state?		
	Note: See the instructions for additional information the organization must report on Schedule O.		
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?		X
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>		
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?		X
	If "Yes," see the 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?		X
	If "Yes," complete Form 4720, Schedule O.		
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?		
	If "Yes," complete Form 6069.		

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

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year 16 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.		
b	Enter the number of voting members included on line 1a, above, who are independent 16		
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 on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	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 on 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 on Schedule O. See instructions.		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		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 AL, AK, AZ, AR, CA, CO, CT, DE, DC, FL, GA, HI
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records
 F. ANDREW PEPITO, CHIEF FINANCIAL OFFICER - 410-230-2733
 700 LIGHT STREET, BALTIMORE, MD 21230

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) KRISH O'MARA VIGNARAJAH CEO	40.00 1.00			X				602,375.	0.	40,592.
(2) LEE WILLIAMS VICE PRES PROGRAMS	40.00				X			272,755.	0.	51,300.
(3) F. ANDREW PEPITO CFO	40.00			X				287,756.	0.	26,909.
(4) GERI O'DONOGHUE VICE PRES HUMAN RESOURCES	40.00 1.00				X			223,896.	0.	43,406.
(5) ERIN TAYLOR DIRECTOR COMMUNICATIONS	40.00			X				200,043.	0.	29,090.
(6) MARIA MASKELL DIRECTOR FOR IT	40.00				X			170,458.	0.	48,117.
(7) ANDREW STEELE VP DEVELOPMENT AND MOBILIZATION	40.00			X				193,462.	0.	24,602.
(8) LORIE DAVIDSON DIR CHILDREN & FAMILY SERV	40.00			X				170,675.	0.	30,556.
(9) ZHUOYING FAN DIRECTOR	40.00					X		148,714.	0.	50,601.
(10) SABA BERHANE DIRECTOR	40.00					X		145,239.	0.	26,146.
(11) ALLISON COMO CONTROLLER	40.00					X		133,426.	0.	25,843.
(12) MEGAN BRACY DIR REFUGEE AND MIGRANT SERVICES	40.00					X		139,510.	0.	16,799.
(13) VIRGINIA FITCHETT DEPUTY DIRECTOR	40.00					X		140,157.	0.	15,703.
(14) ELIZABETH B. WAGNER CHAIR	3.00	X		X				0.	0.	0.
(15) MICHELE SPEAKS SECRETARY	3.00	X		X				0.	0.	0.
(16) DENNIS WIECKERT TREASURER	3.00	X		X				0.	0.	0.
(17) CARLOS PENA DIRECTOR	3.00	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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) DR. DIANA MARTHA POHLE DIRECTOR	3.00	X						0.	0.	0.
(19) EDDIE RESESNDE DIRECTOR	3.00	X						0.	0.	0.
(20) VIRGINIA HULTQUIST DIRECTOR	3.00	X						0.	0.	0.
(21) JOHN R. MOELLER, JR DIRECTOR	3.00	X						0.	0.	0.
(22) MATUOR ALIER DIRECTOR	3.00	X						0.	0.	0.
(23) DIANE BATCHIK DIRECTOR	3.00	X						0.	0.	0.
(24) BISHOP PAUL ERICKSON DIRECTOR	3.00	X						0.	0.	0.
(25) YARED HALCHE DIRECTOR	3.00	X						0.	0.	0.
(26) BRYN PARCHMAN DIRECTOR	3.00	X						0.	0.	0.
1b Subtotal								2,828,466.	0.	429,664.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								2,828,466.	0.	429,664.

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 13

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
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

SEE PART VII, SECTION A CONTINUATION SHEETS

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) CLARANCE SMITH DIRECTOR	3.00	X						0.	0.	0.
(28) DR. GEORGE VIJI DIRECTOR	3.00	X						0.	0.	0.
(29) MUHSIN HASSAN DIRECTOR	3.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	221,476,051.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	7,685,497.				
	g Noncash contributions included in lines 1a-1f	1g	\$ 112,723.				
	h Total. Add lines 1a-1f			229,161,548.			
Program Service Revenue	2 a SERVICE FEES LOANS	Business Code					
		900099	942,715.	942,715.			
	b SERVICE FEES - OTHER	900099	567,512.	567,512.			
	c						
	d						
	e						
	f All other program service revenue						
g Total. Add lines 2a-2f			1,510,227.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		2,098,533.			2,098,533.	
	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	24,445.			
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b	27,120.				
	c Gain or (loss)	7c	-2,675.				
d Net gain or (loss)			-2,675.		-2,675.		
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a						
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events							
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 MISCELLANEOUS	Business Code					
		900099	61,047.			61,047.	
	b						
	c						
	d All other revenue						
e Total. Add lines 11a-11d			61,047.				
12 Total revenue. See instructions			232,828,680.	1,510,227.	0.	2,156,905.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	167,974,770.	167,974,770.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	3,231,057.	3,231,057.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	2,550,427.	201,232.	2,131,133.	218,062.
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	32,120,247.	26,519,440.	4,371,315.	1,229,492.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,824,040.	1,433,809.	299,696.	90,535.
9 Other employee benefits	6,930,351.	5,615,955.	1,077,179.	237,217.
10 Payroll taxes	2,600,119.	2,035,096.	458,260.	106,763.
11 Fees for services (nonemployees):				
a Management				
b Legal	211,357.	83,015.	114,645.	13,697.
c Accounting	63,500.		63,500.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	67,128.		67,128.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	2,441,531.	643,687.	1,004,831.	793,013.
12 Advertising and promotion	61,447.	23,395.	35,152.	2,900.
13 Office expenses	637,492.	339,771.	153,367.	144,354.
14 Information technology	3,302,024.	2,776,798.	423,469.	101,757.
15 Royalties				
16 Occupancy	1,680,395.	1,596,128.	34,453.	49,814.
17 Travel	2,280,925.	1,942,088.	201,471.	137,366.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,757,827.	444,038.	1,295,115.	18,674.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	164,997.	37,361.	95,648.	31,988.
23 Insurance	196,958.		180,554.	16,404.
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 MEMBERSHIP DUES	117,340.	22,574.	36,809.	57,957.
b VOLUNTEER EXPENSES	6,045.	3,950.	2,095.	
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	230,219,977.	214,924,164.	12,045,820.	3,249,993.
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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	10,108,052.	1	25,354,734.
	2 Savings and temporary cash investments	5,106,710.	2	5,376,360.
	3 Pledges and grants receivable, net	41,831,452.	3	37,152,275.
	4 Accounts receivable, net	997,893.	4	906,663.
	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	0.	7	95,838.
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	385,821.	9	493,412.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,976,878.		
	b Less: accumulated depreciation	10b 953,851.	1,063,549.	10c 1,023,027.
	11 Investments - publicly traded securities	27,370,980.	11	32,198,641.
	12 Investments - other securities. See Part IV, line 11	310,163.	12	340,872.
	13 Investments - program-related. See Part IV, line 11	3,318,079.	13	3,542,927.
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	704,275.	15	1,182,105.
16 Total assets. Add lines 1 through 15 (must equal line 33)	91,196,974.	16	107,666,854.	
Liabilities	17 Accounts payable and accrued expenses	4,345,630.	17	5,416,602.
	18 Grants payable	29,316,253.	18	38,469,369.
	19 Deferred revenue	45,431.	19	69,381.
	20 Tax-exempt bond liabilities	1,265,155.	20	1,109,629.
	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		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	304,786.	25	163,291.
	26 Total liabilities. Add lines 17 through 25	35,277,255.	26	45,228,272.
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	53,676,782.	27	62,019,068.
	28 Net assets with donor restrictions	2,242,937.	28	419,514.
	Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	55,919,719.	32	62,438,582.
33 Total liabilities and net assets/fund balances	91,196,974.	33	107,666,854.	

Form 990 (2023)

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	232,828,680.
2	Total expenses (must equal Part IX, column (A), line 25)	2	230,219,977.
3	Revenue less expenses. Subtract line 2 from line 1	3	2,608,703.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	55,919,719.
5	Net unrealized gains (losses) on investments	5	3,910,160.
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	62,438,582.

Part XII Financial Statements and Reporting

Check 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 Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		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 type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	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.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	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	X	

Form 990 (2023)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization LUTHERAN IMMIGRATION & REFUGEE SERVICE, INC. DBA GLOBAL REFUGE	Employer identification number 13-2574854
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Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

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

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	60,524,059.	61,270,188.	112,710,496.	204,821,506.	229,161,548.	668,487,797.
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	60,524,059.	61,270,188.	112,710,496.	204,821,506.	229,161,548.	668,487,797.
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)						1,559,675.
6 Public support. Subtract line 5 from line 4.						666,928,122.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	60,524,059.	61,270,188.	112,710,496.	204,821,506.	229,161,548.	668,487,797.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	260,828.	125,423.	153,935.	620,967.	2,098,533.	3,259,686.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	85,314.	52,356.	67,837.	2,223.	61,047.	268,777.
11 Total support. Add lines 7 through 10						672,016,260.
12 Gross receipts from related activities, etc. (see instructions)					12	9,130,931.
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 2023 (line 6, column (f), divided by line 11, column (f))	14	99.24 %
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	98.58 %
16a 33 1/3% support test - 2023. 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 - 2022. 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 - 2023. 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 - 2022. 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) 2023

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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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 on 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 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2023. 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 - 2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
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).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
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 on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <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 on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
11a		
11b		
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? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
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? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		
1		
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)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
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?		
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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a The organization satisfied the Activities Test. Complete line 2 below.			
b The organization is the parent of each of its supported organizations. Complete line 3 below.			
c The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>			
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>			
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? <i>If "Yes" or "No" provide details in Part VI.</i>			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>			
2a			
2b			
3a			
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) 2023

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 2023 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-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required - <i>explain in Part VI</i>). See instructions.		
3	Excess distributions carryover, if any, to 2023		
a	From 2018		
b	From 2019		
c	From 2020		
d	From 2021		
e	From 2022		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2023 distributable amount		
i	Carryover from 2018 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2023 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2023 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2023, 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 2023. 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 2024. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2019		
b	Excess from 2020		
c	Excess from 2021		
d	Excess from 2022		
e	Excess from 2023		

Schedule A (Form 990) 2023

Part VI

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

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

MISCELLANEOUS REVENUE

2019 AMOUNT: \$ 85,314.

2020 AMOUNT: \$ 52,356.

2021 AMOUNT: \$ 67,837.

2022 AMOUNT: \$ 2,223.

2023 AMOUNT: \$ 61,047.

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2023

Name of the organization LUTHERAN IMMIGRATION & REFUGEE SERVICE, INC. DBA GLOBAL REFUGE	Employer identification number 13-2574854
---	--

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

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

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

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

Schedule B (Form 990) (2023)

Name of organization LUTHERAN IMMIGRATION & REFUGEE SERVICE, INC. DBA GLOBAL REFUGE	Employer identification number 13-2574854
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

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

Name of organization LUTHERAN IMMIGRATION & REFUGEE SERVICE, INC. DBA GLOBAL REFUGE	Employer identification number 13-2574854
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

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

Name of organization LUTHERAN IMMIGRATION & REFUGEE SERVICE, INC. DBA GLOBAL REFUGE	Employer identification number 13-2574854
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(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 C
(Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under Section 501(c) and Section 527
Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

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

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

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

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

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

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

Name of organization LUTHERAN IMMIGRATION & REFUGEE SERVICE, INC. DBA GLOBAL REFUGE	Employer identification number 13-2574854
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

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

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

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

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

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

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

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

Schedule C (Form 990) 2023

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

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

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)														
b Total lobbying expenditures to influence a legislative body (direct lobbying)														
c Total lobbying expenditures (add lines 1a and 1b)														
d Other exempt purpose expenditures														
e Total exempt purpose expenditures (add lines 1c and 1d)														
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 70%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>not over \$500,000,</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>over \$500,000 but not over \$1,000,000,</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>over \$1,000,000 but not over \$1,500,000,</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>over \$1,500,000 but not over \$17,000,000,</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>over \$17,000,000,</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	not over \$500,000,	20% of the amount on line 1e.	over \$500,000 but not over \$1,000,000,	\$100,000 plus 15% of the excess over \$500,000.	over \$1,000,000 but not over \$1,500,000,	\$175,000 plus 10% of the excess over \$1,000,000.	over \$1,500,000 but not over \$17,000,000,	\$225,000 plus 5% of the excess over \$1,500,000.	over \$17,000,000,	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
not over \$500,000,	20% of the amount on line 1e.													
over \$500,000 but not over \$1,000,000,	\$100,000 plus 15% of the excess over \$500,000.													
over \$1,000,000 but not over \$1,500,000,	\$175,000 plus 10% of the excess over \$1,000,000.													
over \$1,500,000 but not over \$17,000,000,	\$225,000 plus 5% of the excess over \$1,500,000.													
over \$17,000,000,	\$1,000,000.													
g Grassroots nontaxable amount (enter 25% of line 1f)														
h Subtract line 1g from line 1a. If zero or less, enter -0-														
i Subtract line 1f from line 1c. If zero or less, enter -0-														
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?	<input type="checkbox"/> Yes	<input type="checkbox"/> No												

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

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Schedule C (Form 990) 2023

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

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?	X		
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? ..	X		
c Media advertisements?		X	
d Mailings to members, legislators, or the public?	X		38,488.
e Publications, or published or broadcast statements?	X		12,829.
f Grants to other organizations for lobbying purposes?		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body?	X		57,732.
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?	X		19,244.
i Other activities?		X	
j Total. Add lines 1c through 1i			128,293.
2a Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?		X	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

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

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

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

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

Part IV Supplemental Information

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

PART II-B, LINE 1, LOBBYING ACTIVITIES:

LIRS PERIODICALLY PAYS STAFF TO DRAFT LETTERS TO BE SIGNED BY EXECUTIVE

DIRECTORS OF OTHER VOLUNTARY AGENCIES AND RELIGIOUS LEADERS. LIRS

PERIODICALLY PAYS STAFF AND REQUESTS VOLUNTEERS TO MEET AND/OR PLACE

TELEPHONE CALLS TO MEMBERS OF CONGRESS AND THEIR STAFF, AND/OR

OFFICIALS OF THE EXECUTIVE BRANCH, WITH VIEWS ON IMMIGRATION LAW,

Part IV Supplemental Information *(continued)*

TREATMENT OF REFUGEES AND ASYLEES, UNDOCUMENTED CHILDREN, REFUGEE
 RESETTLEMENT, AND DETENTION PRACTICES. THE COMMUNICATIONS URGE
 OPPOSITION OR SUPPORT OF SPECIFIC LEGISLATIVE INITIATIVES OR GOVERNMENT
 ACTIONS. OCCASIONALLY LIRS ELECTRONICALLY PUBLISHES AND MAILS TO
 DONORS, VOLUNTEERS, CONGRESSIONAL STAFF, AND LEGISLATORS CORRESPONDENCE
 URGING ACTION ON A PARTICULAR PIECE OF LEGISLATION THAT IS IN CONCERT
 WITH LIRS'S MISSION. SUCH AN EVENT MAY ALSO OPPOSE OR ADVOCATE FOR A
 PARTICULAR PIECE OF LEGISLATION.

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

2023

Open to Public Inspection

Name of the organization LUTHERAN IMMIGRATION & REFUGEE SERVICE, INC. DBA GLOBAL REFUGE

Employer identification number 13-2574854

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, details of easements held at end of tax year (2a-2d), and questions about monitoring, expenses, and reporting requirements.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting art and historical treasures and amounts for revenue and assets.

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

Schedule D (Form 990) 2023

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, line 12, col. (B))		

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, line 13, col. (B))		

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, line 15, col. (B))	

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) OPERATING LEASE LIABILITIES	163,291.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	163,291.

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 ...

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	236,760,729.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a 3,910,160.		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d 89,017.		
e	Add lines 2a through 2d		2e	3,999,177.
3	Subtract line 2e from line 1		3	232,761,552.
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 67,128.		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	67,128.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	232,828,680.

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	230,814,266.
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 661,417.		
e	Add lines 2a through 2d		2e	661,417.
3	Subtract line 2e from line 1		3	230,152,849.
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 67,128.		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	67,128.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	230,219,977.

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 X, LINE 2:

LIRS RECOGNIZES OR DERECOGNIZES TAX POSITIONS ON A "MORE LIKELY THAN NOT"

THRESHOLD. THIS APPLIES TO POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN A

TAX RETURN. LIRS HAS REVIEWED THE TAX POSITIONS TAKEN FOR EACH OF THE OPEN

TAX YEARS (2020-2022) OR EXPECTED TO BE TAKEN IN LIRS'S 2023 TAX RETURN

AND HAS CONCLUDED IT HAS NO MATERIAL UNCERTAIN TAX POSITIONS. ACCORDINGLY,

NO PROVISION FOR INCOME TAXES HAS BEEN MADE IN THE ACCOMPANYING FINANCIAL

STATEMENTS.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

RELATED ENTITY REVENUE NOT INCLUDED ON FORM 990 89,017.

Part XIII Supplemental Information *(continued)*

PART XII, LINE 2D - OTHER ADJUSTMENTS:

EXPENSES OF RELATED ENTITIES NOT INCLUDED ON FORM 990 661,417.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

Attach to Form 990.

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization **LUTHERAN IMMIGRATION & REFUGEE SERVICE,
INC. DBA GLOBAL REFUGE**

Employer identification number
13-2574854

Part I General Information on Grants and Assistance

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

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

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
CANOPY NW ARKANSAS 2925 N OLD MISSOURI RD FAYETTEVILLE, AR 72703-4412	81-1305235	501(C)(3)	1,271,941.	0.			REFUGEE RESETTLEMENT
CATHOLIC CHARITIES OF THE DIOCESE OF WILMINGTON - 2601 W 4TH STREET - WILMINGTON, DE 19805	51-0095439	501(C)(3)	83,742.	0.			CHILDREN AND FAMILY SERVICES
CATHOLIC CHARITIES OF THE DIOCESE OF BATON ROUGE - PO BOX 1668 - BATON ROUGE, LA 70808	72-0590685	501(C)(3)	381,639.	0.			CHILDREN SERVICES
CATHOLIC CHARITIES OF THE ARCHDIOCESE OF GALVESTON-HOUSTON - 2900 LOUISIANA STREET - HOUSTON, TX 77006-3435	74-1109733	501(C)(3)	324,019.	0.			CHILDREN AND FAMILY SERVICES
CATHOLIC CHARITIES OF LOS ANGELES, INC. - 1531 JAMES M. WOOD BLVD - LOS ANGELES, CA 90015	95-1690973	501(C)(3)	565,946.	0.			CHILDREN AND FAMILY SERVICES
CATHOLIC CHARITIES OF LOUISVILLE 2222 W. MARKET ST. LOUISVILLE, KY 40212	61-1239600	501(C)(3)	215,011.	0.			CHILDREN SERVICES

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 50.

3 Enter total number of other organizations listed in the line 1 table 0.

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

Schedule I (Form 990) 2023

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CATHOLIC CHARITIES OF THE ARCHDIOCESE OF NEWARK - 590 NORTH 7TH STREET - NEWARK, NJ 07107-2522	22-2164120	501(C)(3)	160,857.	0.			CHILDREN AND FAMILY SERVICES
CATHOLIC CHARITIES OF SOUTHWEST KANSAS - 906 CENTRAL AVENUE - DODGE CITY, KS 67801	48-0697602	501(C)(3)	97,795.	0.			CHILDREN AND FAMILY SERVICES
CATHOLIC CHARITIES OF SOUTHWEST OHIO - ARCHDIOCESE OF CINCINNATI 7162 READING ROAD, SUITE 600 - CINCINNATI, OH 45237	31-0536968	501(C)(3)	190,434.	0.			CHILDREN SERVICES
CATHOLIC CHARITIES OF TENNESSEE 2806 MCGAVOCK PIKE NASHVILLE, TN 37214	62-0679520	501(C)(3)	160,690.	0.			CHILDREN SERVICES
CHARLOTTE CENTER FOR LEGAL ADVOCACY - 1431 ELIZABETH AVE - CHARLOTTE, NC 28204	56-1202940	501(C)(3)	133,184.	0.			CHILDREN AND FAMILY SERVICES
CHRIS 180 1017 FAYETTEVILLE RD, SOUTHEAST ATLANTA, GA 30316	58-1430183	501(C)(3)	8,934,129.	0.			CHILDREN SERVICES
COMMUNITY LEGAL CENTER 80 MONROE AVENUE, SUITE 415 MEMPHIS, TN 38103-5406	62-1558575	501(C)(3)	172,526.	0.			CHILDREN AND FAMILY SERVICES
CREATIVE SOLUTIONS FOR KIDS & FAMILIES - 1405 SPRUCE STREET, SUITE A - RIVERSIDE, CA 92507	20-2882315	501(C)(3)	2,728,495.	0.			CHILDREN SERVICES
ETHIOPIAN TEWAHEDO SOCIAL SERVICES 4300 EAST BROAD STREET, SUITE D WHITEHALL, OH 43213-1243	20-3525591	501(C)(3)	883,555.	0.			RESETTLEMENT AND INTEGRATION SERVICES

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ICNA RELIEF USA PROGRAMS, INC. 1529 JERICHO TURNPIKE NEW HYDE PARK, NY 11040	04-3810161	501(C)(3)	1,113,761.	0.			REFUGEE RESETTLEMENT
KENNEDY KRIEGER 707 NORTH BROADWAY BALTIMORE, MD 21205	52-1524965	501(C)(3)	141,461.	0.			TRANSITIONAL FOSTER CARE
LUTHERAN FAMILY SERVICES OF NEBRASKA - 124 SOUTH 24TH STREET, SUITE 230 - OMAHA, NE 68102-1226	23-7267972	501(C)(3)	2,948,582.	0.			CHILDREN AND FAMILY SERVICES; RESETTLEMENT AND INTEGRATION SERVICES
LUTHERAN FAMILY SERVICES OF THE CAROLINAS - PO BOX 2369 - SALISBURY, NC 28145-2369	56-1286323	501(C)(3)	12,008,515.	0.			CHILDREN SERVICES
LUTHERAN FAMILY SERVICES OF VIRGINIA - 2609 MCVITTY ROAD - ROANOKE, VA 24018	54-1222012	501(C)(3)	4,027,314.	0.			CHILDREN SERVICES
LUTHERAN FAMILY SERVICES OF ROCKY MOUNTAINS - 363 S. HARLAN STREET, #200 - DENVER, CO 80226-3556	84-0775550	501(C)(3)	6,434,326.	0.			CHILDREN SERVICES
LUTHERAN SERVICES FLORIDA 3625A WEST WATERS AVENUE TAMPA, FL 33614-2783	59-2198911	501(C)(3)	5,907,949.	0.			CHILDREN SERVICES
LUTHERAN SOCIAL SERVICE OF MINNESOTA - 2414 PARK AVENUE - MINNEAPOLIS, MN 55404	41-0872993	501(C)(3)	3,907,038.	0.			CHILDREN AND FAMILY SERVICES; RESETTLEMENT AND INTEGRATION SERVICES
LUTHERAN SOCIAL SERVICES OF METROPOLITAN NEW YORK - 475 RIVERSIDE DRIVE, SUITE 1244 - NEW YORK, NY 10115-0046	13-2658548	501(C)(3)	1,024,148.	0.			CHILDREN SERVICES

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
LUTHERAN SOCIAL SERVICES OF MICHIGAN - 8131 EAST JEFFERSON - DETROIT, MI 48214-2691	38-1360553	501(C)(3)	7,912,889.	0.			REFUGEE RESETTLEMENT
LUTHERAN SOCIAL SERVICES OF NORTHEASTERN FLORIDA - 4615 PHILIPS HIGHWAY - JACKSONVILLE, FL 32207-7265	59-1965600	501(C)(3)	1,731,736.	0.			RESETTLEMENT AND INTEGRATION SERVICES
LUTHERAN SOCIAL SERVICES OF SOUTH DAKOTA - 705 E 41ST STREET, SUITE 200 - SIOUX FALLS, SD 57105-6048	46-0224731	501(C)(3)	607,624.	0.			RESETTLEMENT AND INTEGRATION SERVICES
LUTHERAN SOCIAL SERVICES OF THE SOUTHWEST - 2502 E. UNIVERSITY DRIVE, STE 125 - PHOENIX, AZ 85034	86-0252302	501(C)(3)	3,869,064.	0.			ASYLUM SERVICES; CHILDREN AND FAMILY SERVICES; RESETTLEMENT AND INTEGRATION SERVICES
LUTHERAN SOCIAL SERVICES OF WISCONSIN AND UPPER MICHIGAN - P.O. BOX 88736 - MILWAUKEE, WI 53288-0736	39-0816846	501(C)(3)	2,220,439.	0.			REFUGEE RESETTLEMENT
MOHAWK VALLEY RESOURCE CENTER FOR REFUGEES - 201 BLEECKER ST - UTICA, NY 13501-2210	16-1158764	501(C)(3)	1,249,116.	0.			RESETTLEMENT AND INTEGRATION SERVICES
MOSAIC FAMILY SERVICES 4144 NORTH CENTRAL EXPRESSWAY DALLAS, TX 75204-2105	75-2484565	501(C)(3)	180,757.	0.			CHILDREN SERVICES
NORTHERN VIRGINIA FAMILY SERVICES 10455 WHITE GRANITE DR, STE 100 OAKTON, VA 22124	54-0791977	501(C)(3)	232,006.	0.			CHILDREN AND FAMILY SERVICES
REFUGEE SERVICES OF TEXAS 9241 LBJ FREEWAY, SUITE 210 DALLAS, TX 75243-3447	75-1618251	501(C)(3)	699,337.	0.			CHILDREN SERVICES

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SAN FERNANDO OUTREACH CENTER 1109 CORONEL STREET SAN FERNANDO, CA 91340	95-1684078	501(C)(3)	89,063.	0.			REFUGEE RESETTLEMENT
UPBRING 8305 CROSS PARK DRIVE AUSTIN, TX 78754	32-0515615	501(C)(3)	316,112.	0.			CHILDREN AND FAMILY SERVICES; RESETTLEMENT AND INTEGRATION SERVICES
BETHANY CHRISTIAN SERVICES OF MICHIGAN - 901 EASTERN AVENUE NE - GRAND RAPIDS, MI 49501	38-3542119	501(C)(3)	49,476,074.	0.			CHILDREN AND FAMILY SERVICES; RESETTLEMENT AND INTEGRATION SERVICES
THE WOMEN'S BUILDING ATTN: ACCOUNTING DEPT. 3543 18TH S SAN FRANCISCO, CA 94110	94-1730620	501(C)(3)	855,954.	0.			CHILDREN AND FAMILY SERVICES
CATHOLIC CHARITIES OF BALTIMORE, ESPERANZA CENTER - 430 S. BROADWAY - BALTIMORE, MD 21231	52-0591538	501(C)(3)	326,421.	0.			CHILDREN AND FAMILY SERVICES
CRITTENTON SERVICES FOR CHILDREN & FAMILIES - 801 E. CHAPMAN, SUITE 203 - FULLERTON, CA 92831	95-2492427	501(C)(3)	11,875.	0.			REFUGEE RESETTLEMENT
LUTHERAN SERVICES IN AMERICA 100 MARYLAND AVE., NE, SUITE 500 WASHINGTON, DC 20002	36-3304707	501(C)(3)	17,083,204.	0.			CHILDREN SERVICES
DIAKON CHILD FAMILY & COMMUNITY MINISTRIES - 1 S HOME AVE - TOPTON, PA 19562	46-5390969	501(C)(3)	208,445.	0.			REFUGEE RESETTLEMENT
LUTHERAN MINISTRIES OF GEORGIA ATTN: JOHN SHEREIKIS 756 WEST PEACHTREE ST., N.W - ATLANTA, GA 30308		501(C)(3)	8,055,152.	0.			CHILDREN AND FAMILY SERVICES

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
LUTHERAN SERVICES IN IOWA 3125 COTTAGE GROVE AVENUE DES MOINES, IA 50311-3809	42-0698267	501(C)(3)	3,382,973.	0.			CHILDREN AND FAMILY SERVICES; RESETTLEMENT AND INTEGRATION SERVICES
JOINT DEVELOPMENT ASSOCIATES INTERNATIONAL, INC - 2695 PATTERSON RD, UNIT 2 #188 - GRAND JUNCTION, CO 81506	84-1286934	501(C)(3)	112,450.	0.			REFUGEE RESETTLEMENT
JEWISH VOCATIONAL SERVICE 4600 THE PASEO, KANSAS CITY KANSAS CITY, MO 64110-1826	43-0984198	501(C)(3)	327,737.	0.			TRANSITIONAL FOSTER CARE
KENNEDY-DONOVAN CENTER, INC ONE COMMERCIAL STREET FOXBORO, MA 02035	04-2519028	501(C)(3)	53,255.	0.			TRANSITIONAL FOSTER CARE
LUTHERAN SOCIAL SERVICES OF NEW ENGLAND - 14 EAST WORCESTER STREET, SUITE 300 - WORCESTER, MA 01604	06-1272794	501(C)(3)	4,437,116.	0.			CHILDREN SERVICES
BALTIMORE IMMIGRATION AND REFUGEE SERVICE - 3516 EASTERN AVENUE - BALTIMORE, MD 21224		501(C)(3)	6,719.	0.			CHILDREN AND FAMILY SERVICES
LUTHERAN FAMILY SERVICES OF OREGON & SW WASHINGTON - MULTICULTURAL COMMUNITY SERVICES 605 S. E. 39TH AVENUE - PORTLAND, OR 97214-3298		501(C)(3)	4,865,009.	0.			CHILDREN AND FAMILY SERVICES
REFUGEE AND IMMIGRANT SERVICES & EDUCATION - PO BOX 866 - NOEL, MO 64854	82-1779829	501(C)(3)	562,503.	0.			REFUGEE RESETTLEMENT

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
GIFT CARDS AND FINANCIAL ASSISTANCE	570	3,231,057.	0.		

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

LIRS HAS A WELL-DEFINED SYSTEM OF CONTROLS TO ENSURE SUB-RECIPIENTS USE
 GRANT FUNDS AS EXPECTED. INITIALLY, SUB-RECIPIENTS SUBMIT PROPOSED BUDGETS
 THAT ARE REVIEWED IN RELATION TO THE DELIVERABLES, AND APPROVED BEFORE
 SUB-AWARDS ARE ISSUED. ON A MONTHLY BASIS, REIMBURSEMENT REQUESTS ARE
 REVIEWED FOR REASONABLENESS AND IN RELATION TO THE BUDGETS BEFORE
 REIMBURSEMENTS ARE MADE. PARTNER AUDITS PREPARED IN COMPLIANCE WITH THE
 UNIFORM GUIDANCE ARE SUBMITTED ANNUALLY AND RECONCILED TO THE FINANCIAL
 RECORDS OF LIRS, AND LIRS FOLLOWS UP ON ANY SIGNIFICANT FINDINGS IN THOSE

Part IV Supplemental Information

AUDITS. LIRS PERIODICALLY PROVIDES TRAINING ON THE UNIFORM GUIDANCE, GAAP,

AND SPECIFIC ACCOUNTING ISSUES RELEVANT TO LIRS ISSUED SUB-AWARDS. LIRS

MAINTAINS A CHECKLIST OF VARIOUS ASPECTS OF EACH SUB-RECIPIENT'S FINANCIAL

STATUS, COMPLIANCE, PROCEDURES AND ACCOUNTING SYSTEMS USED FOR COST

ALLOCATION AND CAPTURING IN-KIND CONTRIBUTIONS. PERIODICALLY, AND WHENEVER

ISSUES ARE IDENTIFIED, LIRS CONDUCTS ON-SITE FINANCIAL MONITORING TO SPEAK

WITH STAFF AND DIRECTLY OBSERVE SYSTEMS AND PROCESSES.

Multiple horizontal lines for supplemental information input.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization **LUTHERAN IMMIGRATION & REFUGEE SERVICE,
INC. DBA GLOBAL REFUGE**

Employer identification number
13-2574854

Part I Questions Regarding Compensation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	Yes	No
1b		
2	X	
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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

Schedule J (Form 990) 2023

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) KRISH O'MARA VIGNARAJAH CEO	(i)	502,068.	100,307.	0.	26,948.	13,644.	642,967.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) LEE WILLIAMS VICE PRES PROGRAMS	(i)	250,398.	22,357.	0.	23,283.	28,017.	324,055.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) F. ANDREW PEPITO CFO	(i)	244,999.	42,757.	0.	24,459.	2,450.	314,665.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) GERI O'DONOGHUE VICE PRES HUMAN RESOURCES	(i)	205,499.	18,397.	0.	20,905.	22,501.	267,302.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) ERIN TAYLOR DIRECTOR COMMUNICATIONS	(i)	182,239.	17,804.	0.	15,951.	13,139.	229,133.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) MARIA MASKELL DIRECTOR FOR IT	(i)	170,133.	325.	0.	16,507.	31,610.	218,575.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) ANDREW STEELE VP DEVELOPMENT AND MOBILIZATION	(i)	177,158.	16,304.	0.	12,458.	12,144.	218,064.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) LORIE DAVIDSON DIR CHILDREN & FAMILY SERV	(i)	170,350.	325.	0.	17,114.	13,442.	201,231.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) ZHUOYING FAN DIRECTOR	(i)	148,389.	325.	0.	15,098.	35,503.	199,315.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) SABA BERHANE DIRECTOR	(i)	144,914.	325.	0.	14,356.	11,790.	171,385.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(11) ALLISON COMO CONTROLLER	(i)	133,101.	325.	0.	13,259.	12,584.	159,269.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(12) MEGAN BRACY DIR REFUGEE AND MIGRANT SERVICES	(i)	137,985.	1,525.	0.	14,339.	2,460.	156,309.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(13) VIRGINIA FITCHETT DEPUTY DIRECTOR	(i)	138,632.	1,525.	0.	13,505.	2,198.	155,860.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

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

Supplemental Information on Tax-Exempt Bonds
Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions,
explanations, and any additional information in Part VI.
Attach to Form 990. Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization **LUTHERAN IMMIGRATION & REFUGEE SERVICE, INC. DBA GLOBAL REFUGE** Employer identification number **13-2574854**

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

Part II	Proceeds								
		A		B		C		D	
1	Amount of bonds retired								
2	Amount of bonds legally defeased								
3	Total proceeds of issue	5,942,546.							
4	Gross proceeds in reserve funds	476,594.							
5	Capitalized interest from proceeds								
6	Proceeds in refunding escrows	5,828,695.							
7	Issuance costs from proceeds	113,851.							
8	Credit enhancement from proceeds								
9	Working capital expenditures from proceeds								
10	Capital expenditures from proceeds								
11	Other spent proceeds								
12	Other unspent proceeds								
13	Year of substantial completion								
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?		X						
15	Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?	X							
16	Has the final allocation of proceeds been made?	X							
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X							

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

Schedule K (Form 990) 2023

Part III Private Business Use

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

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X						
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?		X						
b Exception to rebate?		X						
c No rebate due?	X							
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?		X						

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X						
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X						
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X						
7 Has the organization established written procedures to monitor the requirements of section 148?	X							

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

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions.

SCHEDULE K, PART IV, ARBITRAGE, LINE 2C:
 (A) ISSUER NAME: MARYLAND ECONOMIC DEVELOPMENT CORP.
 DATE THE REBATE COMPUTATION WAS PERFORMED: 06/30/2017

SCHEDULE K, PART I
 LUTHERAN IMMIGRATION AND REFUGEE SERVICE, INC. AND LUTHERAN WORLD RELIEF (EIN: 13-2574963), AN UNRELATED 501(C)(3) ORGANIZATION, ARE JOINTLY AND SEVERABLY LIABLE FOR THE BONDS AND AS SUCH, EACH HAS RECORDED 50% OF THE OUTSTANDING DEBT AND RELATED ISSUE COSTS ON THE FINANCIAL STATEMENTS. 100% OF LIABILITY AND RELATED COSTS ARE REPORTED ON SCHEDULE K.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2023

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.

Department of the Treasury
Internal Revenue Service

Name of the organization **LUTHERAN IMMIGRATION & REFUGEE SERVICE, INC. DBA GLOBAL REFUGE** Employer identification number **13-2574854**

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
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 (HOME FURNITURE)	X	5	112,723. FMV	
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**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule M (Form 990) 2023

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

Multiple horizontal lines for supplemental information.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization	LUTHERAN IMMIGRATION & REFUGEE SERVICE, INC. DBA GLOBAL REFUGE	Employer identification number	13-2574854
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FORM 990, PART I, LINE 1

THOSE WHO SEEK SAFETY FROM PERSECUTION; REUNITES FAMILIES TORN APART BY
CONFLICT; RESETTLES REFUGEES; AND PROTECTS VULNERABLE CHILDREN WHO
ARRIVE ALONE IN THE UNITED STATES.

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

1. RECEPTION AND PLACEMENT (R&P) LIRS PROVIDES LIFE-SAVING PROTECTION

AND STABILIZATION SUPPORT TO REFUGEES DURING THEIR FIRST 90 DAYS IN THE
UNITED STATES.

2. MATCHING GRANT (MG) - THIS LIRS 8-MONTH EARLY EMPLOYMENT PROGRAM IS

AN

ALTERNATIVE TO PUBLIC CASH ASSISTANCE. IN FISCAL YEAR 2023, 71.88% OF

THE

8,815 INDIVIDUALS ENROLLED IN MATCHING GRANT WERE SELF-SUFFICIENT

(EMPLOYED) ON OR BEFORE THE 240-DAY MARK.

3. PREFERRED COMMUNITIES (PC) LIRS PROVIDED INTENSIVE CASE MANAGEMENT

TO THE MOST VULNERABLE REFUGEES AND ASYLEES TO ENSURE ACCESS TO

CRITICAL,

LIFE STABILIZING SERVICES AND RESOURCES. THIS HELPED MOVE 653

PARTICIPANTS TOWARD SELF-SUFFICIENCY IN 27 LOCATIONS. PC GAP SERVICES

SERVED 1,988 CLIENTS IN 60 LOCATIONS.

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

LIRS PARTNERS WITH THE FEDERAL AGENCY, THE OFFICE OF REFUGEE

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

Schedule O (Form 990) 2023

LHA 332211 11-14-23

Name of the organization LUTHERAN IMMIGRATION & REFUGEE SERVICE, INC. DBA GLOBAL REFUGE	Employer identification number 13-2574854
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RESETTLEMENT, STATE AND LOCAL GOVERNMENTS, AND
 COMMUNITY CHILD WELFARE AND REFUGEE ORGANIZATIONS TO SERVE THE BEST
 INTERESTS OF REFUGEE AND MIGRANT CHILDREN. LIRS PROVIDES A FULLCONTINUM
 OF CARE, WITH A ROBUST NATIONAL NETWORK OF PARTNERS AND DIRECT CARE
 STAFF LOCATED THROUGHOUT THE COUNTRY. THE CONTINUM OF CARE
 INCLUDED SHORT AND LONG-TERM
 FOSTER CARE (BASIC AND THERAPEUTIC PLACEMENTS), GROUP HOME CARE, AND
 SHELTER CARE AS WELL AS SAFE RELEASE SERVICES AND HOME STUDIES AND POST
 RELEASE SERVICES.

LIRS LAUNCHED ITS FIRST INTERNATIONAL OFFICE IN GUATEMALA, PROVIDING
 CASE MANAGEMENT, CLINICAL SERVICES, AND ACCESS TO EDUCATIONAL AND
 VOCATIONAL SERVICES FOR YOUTH WHO HAVE BEEN RETURNED TO GUATEMALA FROM
 THE U.S. AND MEXICO.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:
 TEAMS WHO ARE MATCHED WITH REFUGEE HOUSEHOLDS TO PROVIDE STRUCTURED,
 ONGOING SUPPORT.

2. VOLUNTEERISM TECHNICAL ASSISTANCE (TA) - SERVED AS IN-HOUSE
 VOLUNTEERISM AND MENTORSHIP TECHNICAL ASSISTANCE PROVIDERS TO THE
 AFFILIATE NETWORK AND INTERNAL PROGRAM MANAGERS.

3. EMPLOYER ENGAGEMENT WORKED WITH NATIONAL AND LOCAL COMPANIES TO
 BECOME "PREFERRED REFUGEE EMPLOYERS" (PRE) BY FOLLOWED A MINIMUM AMOUNT
 OF HIRING AND RETENTION BEST PRACTICES.

4. LIRS' RESPITE SERVICES PROGRAM OFFERS IMMEDIATE SUPPORT TO PEOPLE
 RECENTLY RELEASED FROM IMMIGRATION DETENTION. THE PROGRAM OPERATED IN
 THREE BORDER-ADJACENT LOCATIONS AND SERVED OVER 10,554 INDIVIDUALS IN

Name of the organization LUTHERAN IMMIGRATION & REFUGEE SERVICE, INC. DBA GLOBAL REFUGE	Employer identification number 13-2574854
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2023.

5. LIRS' WELCOME CENTER PROGRAM OFFERS SIX MONTHS OF TRAUMA-INFORMED, WRAPAROUND CASE MANAGEMENT SUPPORT TO NEWLY ARRIVED ASYLUM SEEKERS. THE PROGRAM OPERATED IN NINE LOCATIONS AND SERVED OVER 930 INDIVIDUALS IN

2023.

6. LIRS' MENTAL HEALTH PROGRAM OFFERED THERAPY AND CLINICAL CASE MANAGEMENT SERVICES TO 408 INDIVIDUALS IN 2023.

IN 2023, GLOBAL REFUGE RECRUITED AND CONNECTED 1,004 NEW VOLUNTEERS AND ORIENTED 97 NEW AMBASSADORS. TOGETHER, THESE AMBASSADORS AND VOLUNTEERS FORM A NATIONAL NETWORK THAT RECEIVES, WELCOMES, HOUSES AND ACCOMPANIES NEW ARRIVALS TO THE UNITED STATES. WITH THE HELP OF FAITH COMMUNITIES AND LOCAL VOLUNTEERS, 20,000 HAND WRITTEN CARDS WERE WRITTEN THROUGH THE HOPE FOR THE HOLIDAYS PROGRAM, AND 15,000 CARDS WERE SENT TO INDIVIDUALS IN DETENTION CENTERS, AS WELL AS TO FAMILIES AND CHILDREN OF GLOBAL REFUGE'S OWN CFS PROGRAMS. GLOBAL REFUGE VOLUNTEERS AND SUPPORTIVE FAITH COMMUNITIES ALSO PACKED AND DELIVERED MORE THAN 1,500 "FRESH CHANGE" BAGS OF NEW CLOTHING FOR IMMIGRANTS LEAVING DETENTION CENTERS IN LAS CRUCES, NEW MEXICO.

GLOBAL REFUGE ALSO PRODUCED AN ADVENT DEVOTIONAL AND LAUNCHED A NEW LITURGICAL RESOURCE WHICH BROUGHT THE TOPIC OF IMMIGRATION INTO CONGREGATIONS ACROSS THE COUNTRY. GLOBAL REFUGE PREACHED AND PRESENTED IN NEARLY 50 FAITH COMMUNITIES ACROSS THE COUNTRY, AND SPOKE PUBLICLY AT EDUCATIONAL AND HUMAN RIGHTS EVENTS IN SEVERAL MAJOR CITIES.

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

LIRS SERVICES TRAVEL LOANS ISSUED BY THE INTERNATIONAL ORGANIZATION OF

Name of the organization LUTHERAN IMMIGRATION & REFUGEE SERVICE, INC. DBA GLOBAL REFUGE	Employer identification number 13-2574854
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MIGRATION TO TRANSPORT LIRS-SPONSORED REFUGEES FROM THEIR ORIGINAL
LOCATION TO THEIR RESETTLEMENT LOCATION IN THE UNITED STATES.

COLLECTIONS FROM THESE NON-INTEREST BEARING LOANS ARE, IN PART, USED TO
OFFSET LOAN SERVICING EXPENSES OF LIRS, WITH 75% OF THE COLLECTIONS
RETURNED TO THE INTERNATIONAL ORGANIZATION OF MIGRATION TO REPLENISH
THE LOAN FUND, WHICH FINANCES TRANSPORTATION FOR RESETTLEMENT OF FUTURE
REFUGEES.

LIRS NORTH DAKOTA (LIRS ND) STATE PROGRAMS
REFUGEE SUPPORT SERVICES PROGRAM (RSS): RSS SUPPORTED REFUGEES AND
OTHER ORR ELIGIBLE POPULATIONS GAIN ECONOMIC INDEPENDENCE BY HELPING
THEM FIND AND MAINTAIN EMPLOYMENT LEADING TOWARDS ECONOMIC
SELF-SUFFICIENCY AND SUCCESSFUL INTEGRATION INTO LOCAL COMMUNITIES. RSS
SERVICES INCLUDED EMPLOYABILITY ASSESSMENT, TRAINING AND JOB
DEVELOPMENT, JOB PLACEMENT, AND JOB MAINTENANCE. IN ADDITION, SERVICES
INCLUDED REFERRALS TO ADDRESS BARRIERS TO EMPLOYMENT INCLUDING SOCIAL
ADJUSTMENT, ENGLISH LANGUAGE CLASSES, DAY CARE, AS WELL AS CITIZENSHIP
CLASSES AND NATURALIZATION SUPPORT. LIRS ND SERVED 459 RSS CLIENTS IN
2023.

REFUGEE CASH ASSISTANCE (RCA) PROGRAM: REFUGEE CASH ASSISTANCE (RCA)
SUPPORTED REFUGEES AND OTHER ORR ELIGIBLE POPULATIONS WITH MONTHLY CASH
ASSISTANCE TO HELP INDIVIDUALS MEET THEIR BASIC NEEDS SUCH AS FOOD,
SHELTER, AND TRANSPORTATION. WHILST SUPPORT ELIGIBLE INDIVIDUALS TO
BECOME SELF SUFFICIENT AND REDUCE DEPENDENCY ON WELFARE SERVICES BY
PROVIDING CASE MANAGEMENT, ENGLISH LANGUAGE TRAINING AND EMPLOYMENT
REFERRALS. LIRS ND SERVED 321 RCA CLIENTS IN 2023.

SERVICES FOR OLDER REFUGEES (SOR): SOR PROVIDED SUPPORT FOR ELIGIBLE
REFUGEES AGED SIXTY AND OLDER AND ENSURED THEY HAVE ACCESS TO

Name of the organization LUTHERAN IMMIGRATION & REFUGEE SERVICE, INC. DBA GLOBAL REFUGE	Employer identification number 13-2574854
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APPLICABLE SERVICES FOR THE AGING. SOR SERVICES INCLUDED CASE

MANAGEMENT, TRANSPORTATION, INTERPRETATION, REFERRALS TO SUPPORTIVE

SERVICES, CONNECTION TO COMMUNITY RESOURCES, VOLUNTEER ENGAGEMENT,

SOCIAL ACTIVITIES, AND CITIZENSHIP AND NATURALIZATION PREPARATION

SERVICES FOR ELIGIBLE REFUGEE ELDERS. AND TO PROVIDE QUALIFYING

REFUGEES WITH APPROPRIATE SERVICES NOT CURRENTLY AVAILABLE IN THE

COMMUNITY. SOR SERVICES SUPPORTED OVERALL PHYSICAL AND EMOTIONAL

HEALTH, HELP INTEGRATION INTO NEW COMMUNITIES, AND SUPPORTED

INDEPENDENT LIVING. LIRS ND SERVED 40 SOR CLIENTS IN 2023.

INCREASING HEALTH EQUITY AND IMMUNIZATION RATES AMONGST NEW

AMERICANS/FOREIGN BORN/IMMIGRANT (VACCINE EQUITY): LIRS-ND ACTED AS

THE FISCAL AGENT AND COLLABORATED WITH ETHNIC COMMUNITY-BASED

ORGANIZATIONS (CBOS) WHO WORKED TO INCREASE HEALTH EQUITY AND

IMMUNIZATION RATES AMONGST NEW AMERICANS IN NORTH DAKOTA THROUGH

OUTREACH AND PUBLIC EDUCATION. LIRS ND SUPPORTED 14 CBOS IN 2023.

THE REFUGEE MENTAL HEALTH INITIATIVE: THE PROJECT SERVED MALE MEMBERS

OF THE RECENTLY ARRIVED AFGHAN COMMUNITIES IN THE FARGO AREA, PROVIDING

AN OPPORTUNITY TO ENGAGE IN SPORT AND PHYSICAL ACTIVITIES TO ENHANCE

THEIR MENTAL HEALTH AND STAY CONNECTED WITH EACH OTHER. LIRS ND SERVED

33 CLIENTS IN 2023.

REFUGEE AGRICULTURAL PARTNERSHIP PROGRAM: SUPPORTS REFUGEES AND OTHER

ORR-ELIGIBLE POPULATIONS TO IMPROVE THEIR LIVELIHOODS AND ATTAIN

ECONOMIC SELF-SUFFICIENCY THROUGH INCREASED KNOWLEDGE AND SKILLS IN

AGRICULTURE, FOOD SYSTEMS, NUTRITION AND ACCESS TO FARMER'S MARKETS.

LIRS ND SERVED 32 CLIENTS IN 2023.

Name of the organization LUTHERAN IMMIGRATION & REFUGEE SERVICE, INC. DBA GLOBAL REFUGE	Employer identification number 13-2574854
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LIRS SAN ANTONIO (LIRS SA) PROGRAMS

AMERICAN RESCUE PLAN ACT (ARPA) SUPPORT SERVICES: ADDRESS NEGATIVE

COVID-19 IMPACTS ON ECONOMIC SECURITY FOR NONCITIZENS RESIDING IN SAN

ANTONIO THROUGH THE PROVISION OF CASE MANAGEMENT AND EMPLOYMENT

SERVICES. LIRS SA SERVED 124 INDIVIDUALS 2023.

LIRS BALTIMORE AND ALEXANDRIA (LIRS MD) PROGRAMS

BALTIMORE NEW AMERICAN ACCESS COALITION (BNAAC): PROVIDES SIX-MONTH

CASE MANAGEMENT AND BENEFITS NAVIGATION TO HELP BALTIMORE CITY'S

IMMIGRANTS AND REFUGEES. LIRS MD SERVED 42 CLIENTS.

MICROENTERPRISE DEVELOPMENT: EMPOWERS REFUGEES WITH ECONOMIC INCLUSION

OPPORTUNITIES INTENDED TO FACILITATE INTEGRATION INTO THE U.S. ECONOMY.

IT PROVIDES TRAINING, TECHNICAL ASSISTANCE AS WELL AS CREDIT BUILDER

AND SMALL BUSINESS LOANS TO HELP THEM CREATE OR EXPAND THEIR OWN SMALL

BUSINESSES. LIRS SUPPORTED 27 INDIVIDUALS IN 2023 THROUGH TRAINING

AND DISTRIBUTED 8 LOANS.

INDIVIDUAL DEVELOPMENT ACCOUNT: SUPORTS REFUGEES SAVE TOWARD AN ASSET

THAT WILL HELP INCREASE FINANCIAL INDEPENDENCE. THE PROGRAM HELPS

REFUGEES UNDERSTAND WHAT ASSETS ARE, HOW THE U.S. FINANCIAL SYSTEM

WORKS, AND HOW TO MANAGE THEIR MONEY. IT MATCHES SAVINGS AT A AT

ONE-TO-ONE FOR EACH DOLLAR DEPOSITED. SAVINGS GOALS CAN BE USED TOWARDS

HOME PURCHASE, RENTAL ASSISTANCE, VOCATIONAL TRAININGS, EDUCATION,

ENTRANCE EXAM FEES, ETC. LIRS SUPPORTED 50 INDIVIDUALS IN 2023 THROUGH

TRAINING AND DISTRIBUTED 36,000 IN MATCHING FUNDS.

EXPENSES \$ 6,697,509. INCLUDING GRANTS OF \$ 2,467,843. REVENUE \$ 0.

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

Name of the organization LUTHERAN IMMIGRATION & REFUGEE SERVICE,
INC. DBA GLOBAL REFUGE

Employer identification number
13-2574854

EACH YEAR PRIOR TO DISTRIBUTION TO THE LIRS BOARD OF DIRECTORS, THE AUDIT

COMMITTEE REVIEWS AND DISCUSSES THE DRAFT FORM 990 AFTER ITS REVIEW BY LIRS

CERTIFIED PUBLIC ACCOUNTANTS. THE COMPLETED FORM 990 IS MADE AVAILABLE TO

THE ENTIRE BOARD FOR REVIEW AND QUESTIONS BEFORE IT IS SUBMITTED TO THE

INTERNAL REVENUE SERVICE.

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

LIRS BOARD POLICY REQUIRES ALL DIRECTORS, OFFICERS, COMMITTEE MEMBERS AND

LIRS SENIOR MANAGERS TO IDENTIFY ACTUAL AND POTENTIAL CONFLICTS OF INTEREST

AND COMPLETE A DECLARATION OF A CONFLICT OF INTEREST STATEMENT ANNUALLY

WHICH IS REVIEWED BY THE BOARD GOVERNANCE COMMITTEE. ANY DIRECTOR, OFFICER,

COMMITTEE MEMBER OR SENIOR MANAGER WHO DISCLOSES A DIRECT OR INDIRECT

FINANCIAL OR OTHER MATERIAL INTERESTS IN A PROPOSED OR EXISTING ARRANGEMENT

WILL NOT BE ALLOWED TO BE A PART OF THE DISCUSSION OR DECISION-MAKING ON

THE MATTER THAT RESULTS IN THE CONFLICT OF INTEREST. IF ANY DIRECTOR,

OFFICER, COMMITTEE MEMBER OR SENIOR MANAGER FAILS TO DISCLOSE A DIRECT OR

INDIRECT FINANCIAL OR OTHER MATERIAL INTEREST SUBJECT TO THE POLICY, S/HE

WILL BE INFORMED AND GIVEN THE OPPORTUNITY TO EXPLAIN THE ALLEGED FAILURE

TO DISCLOSE. IF THE BOARD OR COMMITTEE OR PRESIDENT AND CEO DETERMINES THAT

THE INDIVIDUAL HAS FAILED TO DISCLOSE A CONFLICT OF INTEREST, THEY WILL

TAKE APPROPRIATE DISCIPLINARY AND CORRECTIVE ACTION.

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

FOR LIRS' CEO'S COMPENSATION, AN INDEPENDENT CONSULTANT PERFORMS AN

ANALYSIS ON A REGULAR BASIS USING INDEPENDENT RESEARCH WHICH CONSIDERS THE

ORGANIZATION'S BUDGET, THE CURRENT COMPENSATION, AND THE NUMBER OF YEARS

SERVED BY THE CEO. THE ANALYSIS USES SALARY SURVEYS THAT PROVIDE A SALARY

RANGE THAT IS COMPETITIVE WITH SIMILAR NON-PROFITS IN THE SAME GEOGRAPHIC

Name of the organization LUTHERAN IMMIGRATION & REFUGEE SERVICE, INC. DBA GLOBAL REFUGE	Employer identification number 13-2574854
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AREA. THE FINDINGS ARE PRESENTED TO THE BOARD'S EXECUTIVE COMMITTEE, WHICH
 REVIEWS THE CONSULTANT'S REPORT IN CONJUNCTION WITH THE CEO'S PERFORMANCE
 AND PRESENTS A RECOMMENDATION TO THE FULL BOARD. THE FULL BOARD APPROVES
 THE CEO'S COMPENSATION FOR THE UPCOMING YEAR. FOR ALL OTHER LIRS STAFF
 POSITIONS, AN INDEPENDENT CONSULTANT PERFORMS AN ANALYSIS USING INDEPENDENT
 RESEARCH TO DETERMINE COMPETITIVE SALARY RANGES FOR THE VARIOUS GRADES OF
 POSITIONS WITHIN LIRS. THIS ANALYSIS IS COMPLETED EVERY OTHER YEAR AND THE
 BOARD APPROVES THE SALARY RANGES FOR ALL RESPECTIVE JOB GRADES. THE CEO
 SETS AND/OR APPROVES THE PARTICULAR SALARIES WITHIN THESE GRADES FOR STAFF.
 BOARD OFFICER POSITIONS ARE NON-STAFF, VOLUNTEER POSITIONS AND RECEIVE NO
 COMPENSATION.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:
 AL, AK, AZ, AR, CA, CO, CT, DE, DC, FL, GA, HI, ID, IL, IN, IA, KS, KY, LA, ME, MD, MA, MI, MN, MS
 MO, MT, NE, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, SD, TN, TX, UT, VT, VA, WA, WV, WI, WY

FORM 990, PART VI, SECTION C, LINE 19:
 LIRS MAKES ITS AUDITED FINANCIAL STATEMENTS, FORM 990, LIST OF CURRENT
 BOARD OF DIRECTORS, AND OTHER INFORMATION THAT MAY BE USEFUL IN
 UNDERSTANDING LIRS' VISION, MISSION, VALUES, GOALS AND ACTIVITIES AVAILABLE
 ON THE LIRS WEBSITE AT WWW.LIRS.ORG. THIS INFORMATION IS ALSO AVAILABLE TO
 THE PUBLIC UPON REQUEST. SUMMARY FINANCIAL STATEMENTS, SENIOR MANAGEMENT,
 AND THE LIST OF CURRENT BOARD OF DIRECTORS ARE ALSO PUBLISHED IN THE ANNUAL
 REPORT WHICH IS DISTRIBUTED TO DONORS AND OTHER STAKEHOLDERS.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization LUTHERAN IMMIGRATION & REFUGEE SERVICE, INC. DBA GLOBAL REFUGE	Employer identification number 13-2574854
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Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
LUTHERAN CENTER CORPORATION - 52-2055143 700 LIGHT STREET BALTIMORE, MD 21230		MARYLAND	501(C)(3)	LINE 12A, I			X
NEW AMERICAN COMMUNITY LENDING CORPORATION - 88-3474687, 700 LIGHT STREET, BALTIMORE, MD 21230		MARYLAND	501(C)(3)	LINE 12A, I			X

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

Schedule R (Form 990) 2023

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
NEW AMERICAN CAREERS, INC. - 93-3141777 700 LIGHT STREET BALTIMORE, MD 21230	REFUGEE EMPLOYMENT SERVICES	MD		C CORP	0.	307,270.	100%		X

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

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

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

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)	X	
l Performance of services or membership or fundraising solicitations for related organization(s)	X	
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	
o Sharing of paid employees with related organization(s)		X
p Reimbursement paid to related organization(s) for expenses	X	
q Reimbursement paid by related organization(s) for expenses	X	
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

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

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

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

Part VII Supplemental Information

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

SCHEDULE R, PART II, COLUMN (B)

NAME OF RELATED ORGANIZATION:

LUTHERAN CENTER CORPORATION

PRIMARY ACTIVITY: PROVIDES OFFICE SPACE FOR VARIOUS LUTHERAN AND

AFFILIATED CHARITABLE ORGANIZATIONS.

SCHEDULE R, PART II, COLUMN (B)

NAME OF RELATED ORGANIZATION:

NEW AMERICAN COMMUNITY LENDING CORPORATION

PRIMARY ACTIVITY: FINANCIALLY EMPOWERS REFUGEES, IMMIGRANTS, AND ASYLUM

SEEKERS TO PROMOTE STABILITY, SECURITY AND A SHARE IN THE AMERICAN

DREAM.