Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

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

OMB No. 1545-0047

2021

Open to Public Inspection

A For the 2021 calendar year, or tax year beginning 01-01-2021 , and ending 12-31-2021

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
FEDERATION INTERNATIONALE DE FOOTBALL ASSOCIATION

Doing business as
FIFA

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
FIFA-STRASSE 20

City or town, state or province, country, and ZIP or foreign postal code
ZURICH, ZURICH 8044
Switzerland

D Employer identification number
98-0132529

E Telephone number
(312) 845-3443

G Gross receipts $ 851,757,717

F Name and address of principal officer:
FATMA SAMOURA
FIFA-STRASSE 20
ZURICH, ZURICH 8044
SZ

H(a) Is this a group return for subordinates? ☐ Yes ☑ No
H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions.
H(c) Group exemption number ▶

I Tax-exempt status: ☐ 501(c)(3) ☑ 501(c) (4) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW.FIFA.COM

K Form of organization: ☐ Corporation ☐ Trust ☑ Association ☐ Other ▶

L Year of formation: 1904 **M** State of legal domicile: SZ

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
THE OBJECTIVES OF FIFA ARE TO IMPROVE THE GAME OF FOOTBALL CONSTANTLY AND PROMOTE IT GLOBALLY IN THE LIGHT OF ITS UNIFYING, EDUCATIONAL, CULTURAL AND HUMANITARIAN VALUES, PARTICULARLY THROUGH YOUTH AND DEVELOPMENT PROGRAMS.

2 Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	35
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	35
5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	1,275
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	0	0
	9	Program service revenue (Part VIII, line 2g)	235,055,076	434,708,122
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	309,769,836	85,270,499
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	31,486,459	331,779,096
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	576,311,371	851,757,717
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	198,771,609	213,105,105
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶0		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	1,060,533,100	950,864,182
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1,259,304,709	1,163,969,287
	19	Revenue less expenses. Subtract line 18 from line 12	-682,993,338	-312,211,570
			Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	4,534,560,735	5,491,807,112
	21	Total liabilities (Part X, line 26)	2,653,733,406	3,853,736,253
	22	Net assets or fund balances. Subtract line 21 from line 20	1,880,827,329	1,638,070,859

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

****** 2022-10-13
Signature of officer Date

THOMAS PEYER CHIEF FINANCIAL OFFICER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN P00050386
Firm's name ▶ CHAPMAN AND CUTLER LLP			Firm's EIN ▶ 36-2153731	
Firm's address ▶ 320 S CANAL STREET FLOOR 27 CHICAGO, IL 60606			Phone no. (312) 845-3443	

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

Part III **Statement of Program Service Accomplishments**

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

1 Briefly describe the organization's mission:

THE OBJECTIVES OF FIFA ARE TO IMPROVE THE GAME OF FOOTBALL CONSTANTLY AND PROMOTE IT GLOBALLY IN THE LIGHT OF ITS UNIFYING, EDUCATIONAL, CULTURAL AND HUMANITARIAN VALUES, PARTICULARLY THROUGH YOUTH AND DEVELOPMENT PROGRAMS.

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

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 234,380,205 including grants of $) (Revenue $ 434,708,122)

See Additional Data

4b (Code:) (Expenses $ 554,763,398 including grants of $) (Revenue $)

See Additional Data

4c (Code:) (Expenses $ including grants of $) (Revenue $)

(Code:) (Expenses $ including grants of $) (Revenue $ 331,779,096)

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

(Expenses $ including grants of $) (Revenue $ 331,779,096)

4e **Total program service expenses ▶** 789,143,603

Part IV Checklist of Required Schedules

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

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

Line	Question	Box	Amount	Line	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	1,275			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.			2b		No
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			3a		No
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O*			3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			4a	Yes	
b	If "Yes," enter the name of the foreign country: ▶SZ , BR , NO , RS , QA , IN See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			6a		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b		
7	**Organizations that may receive deductible contributions under section 170(c).**					
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			7a		No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			8		
9	**Sponsoring organizations maintaining donor advised funds.**					
a	Did the sponsoring organization make any taxable distributions under section 4966?			9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			9b		
10	**Section 501(c)(7) organizations.** Enter:					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	**Section 501(c)(12) organizations.** Enter:					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**					
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O.			13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?			14a		No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*			14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.			15		No
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.			16		No
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.			17		

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	35		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.				
b	Enter the number of voting members included in line 1a, above, who are independent	1b	35		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		2		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		5		No
6	Did the organization have members or stockholders?		6	Yes	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		7a	Yes	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		7b	Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?		8a	Yes	
b	Each committee with authority to act on behalf of the governing body?		8b	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*		9		No

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

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

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☑ Upon request ☐ Other (explain in Schedule O)

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records:
▶URS HAEFELIN FIFA FIFA-STRASSE 20 ZURICH, ZURICH 8044 SZ

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

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

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

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

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

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

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

(A) Name and title	**(B)** Average hours per week (list any hours for related organizations below dotted line)	**(C)** Position (do not check more than one box, unless person is both an officer and a director/trustee)						**(D)** Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	**(E)** Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	**(F)** Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
See Additional Data Table										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
See Additional Data Table										

	(D)	(E)	(F)
1b Sub-Total . . . . ▶			
c Total from continuation sheets to Part VII, Section A . . . . ▶			
d Total (add lines 1b and 1c) . . . . ▶	5,063,957	0	10,608,000

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 ▶ 2

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

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

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

Part VIII **Statement of Revenue**

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts					
1a Federated campaigns	1a				
b Membership dues	1b				
c Fundraising events	1c				
d Related organizations	1d				
e Government grants (contributions)	1e				
f All other contributions, gifts, grants, and similar amounts not included above	1f				
g Noncash contributions included in lines 1a - 1f:$	1g				
h **Total.** Add lines 1a-1f					
Program Service Revenue	Business Code				
2a ROYALTIES - LICENSING RIGHTS	900099	180,202,139	180,202,139		
b ROYALTIES - MARKETING RIGHTS	900099	131,387,308	131,387,308		
c ROYALTIES - BROADCASTING RIGHTS	900099	123,118,675	123,118,675		
d					
e					
f All other program service revenue.					
g **Total.** Add lines 2a–2f.		434,708,122			
Other Revenue					
3 Investment income (including dividends, interest, and other similar amounts)		85,270,499			85,270,499
4 Income from investment of tax-exempt bond proceeds					
5 Royalties					
	(i) Real / (ii) Personal				
6a Gross rents	6a				
b Less: rental expenses	6b				
c Rental income or (loss)	6c				
d Net rental income or (loss)					
	(i) Securities / (ii) Other				
7a Gross amount from sales of assets other than inventory	7a				
b Less: cost or other basis and sales expenses	7b				
c Gain or (loss)	7c				
d Net gain or (loss)					
8a Gross income from fundraising events (not including $ ____ of contributions reported on line 1c). See Part IV, line 18	8a				
b Less: direct expenses	8b				
c Net income or (loss) from fundraising events					
9a Gross income from gaming activities. See Part IV, line 19	9a				
b Less: direct expenses	9b				
c Net income or (loss) from gaming activities					
10a Gross sales of inventory, less returns and allowances	10a				
b Less: cost of goods sold	10b				
c Net income or (loss) from sales of inventory					
Miscellaneous Revenue	Business Code				
11a ALL OTHER REVENUE	900099	331,779,096	331,779,096		
b					
c					
d All other revenue					
e **Total.** Add lines 11a–11d		331,779,096			
12 **Total revenue.** See instructions		851,757,717	766,487,218	0	85,270,499

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
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	30,018,138		30,018,138	
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	183,086,967	88,975,383	94,111,584	
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	4,701,454		4,701,454	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	37,105,187	27,746,590	9,358,597	
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a DEVELOPMENT & EDUCATION	491,410,020	491,410,020		
b COMPETITIONS & EVENTS	181,011,610	181,011,610		
c ALL OTHER EXPENSES	107,223,454		107,223,454	
d FIFA GOVERNANCE & ADMIN	105,578,953		105,578,953	
e All other expenses	23,833,504		23,833,504	
25 **Total functional expenses.** Add lines 1 through 24e	1,163,969,287	789,143,603	374,825,684	0
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing		216,304,868	1	242,006,039
	2	Savings and temporary cash investments		938,886,077	2	590,083,438
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		417,402,795	4	398,984,958
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		4,450,016	8	4,336,358
	9	Prepaid expenses and deferred charges		275,478,565	9	462,840,875
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 617,156,667			
	b	Less: accumulated depreciation	10b 327,932,529	324,932,573	10c	289,224,138
	11	Investments—publicly traded securities		2,339,212,687	11	3,437,801,783
	12	Investments—other securities. See Part IV, line 11		15,067,571	12	46,522,714
	13	Investments—program-related. See Part IV, line 11			13	
	14	Intangible assets		2,825,583	14	20,006,809
	15	Other assets. See Part IV, line 11			15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		4,534,560,735	16	5,491,807,112
Liabilities	17	Accounts payable and accrued expenses		1,159,923,764	17	1,208,028,450
	18	Grants payable			18	
	19	Deferred revenue		1,445,572,097	19	2,626,033,072
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			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		48,237,545	25	19,674,731
	26	**Total liabilities.** Add lines 17 through 25		2,653,733,406	26	3,853,736,253
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ▶ ☐ and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions			27	
	28	Net assets with donor restrictions			28	
		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		4,104,062	29	4,104,062
	30	Paid-in or capital surplus, or land, building or equipment fund		0	30	0
	31	Retained earnings, endowment, accumulated income, or other funds		1,876,723,267	31	1,633,966,797
	32	Total net assets or fund balances		1,880,827,329	32	1,638,070,859
	33	Total liabilities and net assets/fund balances		4,534,560,735	33	5,491,807,112

Part XI Reconcilliation 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	851,757,717
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,163,969,287
3	Revenue less expenses. Subtract line 2 from line 1	3	-312,211,570
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,880,827,329
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	69,455,100
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,638,070,859

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: ☐ Cash ☐ Accrual ☑ Other IFRS 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?	2a		No
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☑ Consolidated basis ☐ Both consolidated and separate basis			
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?	2c	Yes	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.	3b		

Additional Data

Software ID:

Software Version:

EIN: 98-0132529

Name: FEDERATION INTERNATIONALE DE FOOTBALL ASSOCIATION

Form 990 (2021)

Form 990, Part III, Line 4a:

COMPETITION & EVENTS:COMPETITION & EVENTS EXPENSES ARE THE OUTFLOW OF ECONOMIC BENEFITS THAT ARISE IN THE ORDINARY ACTIVITY OF ORGANIZING AN EVENT. INCURRED COSTS RELATED TO FUTURE FIFA EVENTS AND OTHER FIFA EVENTS ARE DEFERRED AND RECOGNIZED IN PROFIT OR LOSS IN THE PERIOD IN WHICH THE EVENT TAKES PLACE. IN 2021, THE FOLLOWING MAIN FIFA EVENTS TOOK PLACE:FIFA CLUB WORLD CUP QATAR 2020, FIFA BEACH SOCCER WORLD CUP RUSSIA 2021, WOMEN'S OLYMPIC FOOTBALL TOURNAMENT TOKYO 2020, MEN'S OLYMPIC FOOTBALL TOURNAMENT TOKYO 2020, FIFA FUTSAL WORL CUP LITHUANIA 2021, FIFA ARAB CUP QATAR 2021, THE BEST FIFA FOOTBALL AWARDS 2021.

Form 990, Part III, Line 4b:

DEVELOPMENT & EDUCATION:DEVELOPMENT & EDUCATION COMPRISES THE FUNDING OF THE FIFA FORWARD PROGRAM, WHICH SUPPORTS EACH OF FIFA'S MEMBER ASSOCIATIONS, THE SIX CONFEDERATIONS AND THE 13 ZONAL/REGIONAL ASSOCIATIONS. INCLUDED ARE ALSO COSTS RELATED TO OTHER DEVELOPMENT EDUCATION PROGRAMS - TECHNICAL DEVELOPMENT PROGRAMS, REFEREEING ASSISTANCE PROGRAM, WOMEN'S FOOTBALL PROMOTION, EDUCATION, MEDICINE AND SCIENCE, FIFA FOUNDATION, AUDIT AND FINANCIAL EDUCATION. SUSTAINABILITY HUMAN RIGHTS AND ANTI-DISCRIMINATION, FIFA FOOTBALL MUSEUM, COVID 19 RELIEF PLAN AND OTHER MISCELLANEOUS.

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
SHK SALMAN BIN EBRAHAM AL KHALIFA SENIOR VICE PRESIDENT	0.00	X						0	0	300,000
ALEJANDRO DOMINQUEZ VICE PRESIDENT	0.00	X						0	0	300,000
ALEKSANDER CEFERIN VICE PRESIDENT	0.00	X						0	0	300,000
SANDOR CSANYI VICE PRESIDENT	0.00	X						0	0	300,000
LAMBERT MALTOCK VICE PRESIDENT	0.00	X						0	0	300,000
PATRICE MOTSEPE VICE PRESIDENT	0.00	X						0	0	300,000
DAVID MARTIN VICE PRESIDENT	0.00	X						0	0	300,000
HANY ABO RIDA MEMBER	0.00	X						0	0	250,000
KHOZO TASHIMA MEMBER	0.00	X						0	0	250,000
SONIA FULFORD MEMBER	0.00	X						0	0	250,000

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
FERNANDO SARNEY MEMBER	0.00	X						0	0	250,000
PEDRO CHALUJA MEMBER	0.00	X						0	0	250,000
LULZ HERNANDEZ MEMBER	0.00	X						0	0	250,000
MARIA SOL MUNOZ ALTAMIRANO MEMBER	0.00	X						0	0	250,000
EVELINA CHRISTILLIN MEMBER	0.00	X						0	0	250,000
RAMON JESURUN MEMBER	0.00	X						0	0	250,000
DEJAN SAVICEVIC MEMBER	0.00	X						0	0	250,000
MAHFUZA AKHTER KIRON MEMBER	0.00	X						0	0	250,000
MARIANO ARANETA MEMBER	0.00	X						0	0	250,000
GEORGIOS KOUMAS MEMBER	0.00	X						0	0	250,000

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
JOHANNA WOOD MEMBER	0.00	X						0	0	250,000
RAJESH PATEL MEMBER	0.00	X						0	0	250,000
DU ZHAOCAI MEMBER	0.00	X						0	0	250,000
PRAFUL PATEL MEMBER	0.00	X						0	0	250,000
SAOUD AL MOHANNADI MEMBER	0.00	X						0	0	250,000
NOEL LE GRAET MEMBER	0.00	X						0	0	250,000
IGNACIO ALONSO MEMBER	0.00	X						0	0	250,000
FOUZI LEKJAA MEMBER	0.00	X						0	0	250,000
MAMOUTOU TOURE MEMBER	0.00	X						0	0	250,000
MATHURIN DE CHACUS MEMBER	0.00	X						0	0	250,000

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
AMAJU PINNICK MEMBER	0.00	X						0	0	250,000
ISHA JOHANSEN MEMBER	0.00	X						0	0	250,000
RAZVAN BURLEANU MEMBER	0.00	X						0	0	250,000
PETER PETERS MEMBER	0.00	X						0	0	250,000
YON DE LUISA MEMBER	0.00	X						0	0	250,000
MUKUL MUDGAL CHAIRPERSON GOVERNANCE AND	0.00	X						0	0	246,000
MARTIN NGOGA CHAIRPERSON ETHICS-INVESTIGATION CHAMBER	0.00	X						0	0	246,000
VASSILIOS SKOURIS CHAIRPERSON ADJUDICATORY CHAMBER	0.00	X						0	0	215,000
JORGE PALACIO CHAIRPERSON DISCIPLINARY C	0.00	X						0	0	160,000
NEIL EGLESTON CHAIRPERSON APPEAL COMMITTEE	0.00	X						0	0	160,000

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
MICHEL D'HOOGHE CHAIRPERSON MEDICAL COMMITTEE	0.00	X						0	0	53,000
PIERLUIGI COLLINA CHAIRPERSON REFEREE COMMITTEE	0.00	X						0	0	215,000
JAVIER VIJANDE PENAS CHAIRPERSON PLAYER'S STATUS COMMITTEE	0.00	X						0	0	53,000
FRANS DE WEGER CHAIRPERSON DISPUTE RESOLUTION CHAMBER	0.00	X						0	0	160,000
ALASDAIR ROBERT MCKEE BELL DEPUTY SECRETARY GENERAL A	0.00			X				0	0	0
SARAI BAREMAN CHIEF WOMEN'S FOOTBALL OFF	0.00			X				0	0	0
JOYCE COOK CHIEF SOCIAL RESPONSIBILIT	0.00			X				0	0	0
YOURI DJORKAEFF CHIEF EXECUTIVE OFFICER OF FIFA FOUNDATION	0.00			X				0	0	0
EMILIO GARCIA SILVERO CHIEF LEGAL & COMPLIANCE O	0.00			X				0	0	0
MATTIAS GRAFSTROM DEPUTY SECRETARY GENERAL OFFICER	0.00			X				0	0	0

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(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			
KIMBERLY MORRIS CHIEF PEOPLE, TECHOLOGY & OPERATIONS OFFICER	0.00			X				0	0	0
THOMAS PEYER CHIEF FINANCE OFFICER	0.00			X				0	0	0
COLIN SMITH CHIEF TOURNAMENT & EVENTS	0.00			X				0	0	0
ARSENE WENGER CHIEF OF GLOBAL FOOTBALL DEVELOPMENT	0.00			X				0	0	0
KAY MADATI CHIEF COMMERCIAL OFFICER	0.00			X				0	0	0
KENNY JEAN-MARIE CHIEF MEMBER ASSOCIATIONS OFFICER	0.00			X				0	0	0
GIANNI INFANTINO PRESIDENT	40.00					X		3,286,976	0	0
FATMA SAMOURA GENERAL SECRETARY	40.00					X		1,776,981	0	0

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

2021

Open to Public Inspection

Name of the organization
FEDERATION INTERNATIONALE DE FOOTBALL ASSOCIATION

Employer identification number
98-0132529

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

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

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

☐ Preservation of land for public use (e.g., recreation or education)
☐ Preservation of an historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

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

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

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

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

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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

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

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

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ $ ____________

(ii) Assets included in Form 990, Part X ▶ $ ____________

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ $ ____________

b Assets included in Form 990, Part X ▶ $ ____________

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

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

a ☐ Public exhibition

b ☐ Scholarly research

c ☐ Preservation for future generations

d ☐ Loan or exchange programs

e ☐ Other ....

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

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

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

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

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

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

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

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

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

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

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

a Board designated or quasi-endowment ▶ ....

b Permanent endowment ▶ ....

c Term endowment ▶ ....

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

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

		Yes	No
(i) Unrelated organizations	3a(i)		
(ii) Related organizations	3a(ii)		
b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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

Part VI **Land, Buildings, and Equipment.**
Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	14,275,952			14,275,952
b Buildings	413,115,390		267,182,896	145,932,494
c Leasehold improvements				
d Equipment	50,876,588		38,483,053	12,393,535
e Other	138,888,737		22,266,580	116,622,157
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				289,224,138

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)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 12.)* ▶		

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 13.)* ▶		

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 15.)* ▶	

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) FOREIGN CURRENCY DERIVATIVES	19,674,731
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 25.)* ▶	19,674,731

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

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

1	Total revenue, gains, and other support per audited financial statements			1	851,757,717
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	0
3	Subtract line **2e** from line **1**			3	851,757,717
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	0
5	Total revenue. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12.)			5	851,757,717

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	1,163,969,287
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	0
3	Subtract line **2e** from line **1**			3	1,163,969,287
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	0
5	Total expenses. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18.)			5	1,163,969,287

Part XIII **Supplemental Information**

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

Return Reference	Explanation

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

Return Reference	Explanation

SCHEDULE F (Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.
▶ Attach to Form 990.
▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization
FEDERATION INTERNATIONALE DE FOOTBALL ASSOCIATION

Employer identification number
98-0132529

Part I **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

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

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

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

(a) Region	**(b)** Number of offices in the region	**(c)** Number of employees, agents, and independent contractors in the region	**(d)** Activities conducted in region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	**(e)** If activity listed in (d) is a program service, describe specific type of service(s) in the region	**(f)** Total expenditures for and investments in the region
(1) See Add'l Data					
(2)					
(3)					
(4)					
(5)					
3a Sub-total	0	0			152,434,376
b Total from continuation sheets to Part I . . .	0	0			0
c Totals (add lines 3a and 3b)	0	0			152,434,376

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

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)								
(2)								
(3)								
(4)								

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

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

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* . . . . ☐ Yes ☑ No

2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)* . . . . ☐ Yes ☑ No

3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)* . . . . ☑ Yes ☐ No

4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)* . ☐ Yes ☑ No

5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* . . . . ☐ Yes ☑ No

6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990).* . . . . ☑ Yes ☐ No

Part V **Supplemental Information**

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

990 Schedule F, Supplemental Information

Return Reference	Explanation
PART III ACCOUNTING METHOD:	

990 Schedule F, Supplemental Information

Return Reference	Explanation
SCHEDULE F, PART I, LINE 2	EXAMPLES: FIFA FORWARD 2.0: WITH FIFA 2.0 EACH MEMBER ASSOCIATION IS GUARANTEED FINANCIAL SUPPORT OF UP TO USD 1.5 MILLION PER YEAR, OR A TOTAL OF USD 6 MILLION OVER A FOUR-YEAR CY CLE, TO COVER OPERATIONAL COSTS AND DEVELOPMENT FUNDING. EVERY MEMBER ASSOCIATION IS NOW A BLE TO PLAN AND IMPLEMENT A LONG-TERM FOOTBALL DEVELOPMENT POLICY WITH CERTAINTY AND CONFI DENCE THANKS TO FIFA'S SUBSTANTIAL FINANCIAL SUPPORT. DURING 2021, EXPENSE RELATED TO FIFA FORWARD PROGRAMME FOR THE MEMBER ASSOCIATIONS, ZONAL/REGIONAL ASSOCIATIONS, CONFEDERATION S AND TRAVEL & EQUIPMENT AMOUNTED TO USD 375.6 MILLION. THERE ARE OTHER PROGRAMMES LIKE TE CHNICAL DEVELOPMENT PROGRAMMES, REFEREEING, WOMEN'S FOOTBALL PROMOTION; EDUCATION; MEDICIN E AND SCIENCE; SOLIDARITY PROJECTS OR SUSTAINABILITY. HUMAN RIGHTS AND ANTI-DISCRIMINATION PROJECT, WHICH ARE FINANCED BY FIFA AND BENEFIT A MULTITUDE OF ORGANIZATIONS. SUBSTANTIAL LY ALL OF FIFA'S ACTIVITIES ARE LOCATED OUTSIDE THE UNITED STATES, SEE ALSO SCHEDULE O. IN FORMATION ABOUT FIFA'S DEVELOPMENT ACTIVITIES MAY BE FOUND AT HTTPS://WWW.FIFA.COM/DEVELOP MENT/INDEX.HTML. A COUNTRY BY COUNTRY DISCUSSION OF COSTS OF THE FIFA FORWARD INITIATIVE I S PROVIDED IN THE ANNUAL REPORT STARTING ON PAGE 250.

990 Schedule F, Supplemental Information

Return Reference	Explanation
SCHEDULE F, PART V	GENERAL INFORMATION ABOUT FIFA - FIFA IS AN ASSOCIATION REGISTERED IN THE COMMERICAL REGIS TER IN ACCORDANCE WITH ART. 60 FF. OF THE SWISS CIVIL CODE. FIFA HEADQUARTERS ARE LOCATED IN ZURICH SWITZERLAND AND MAY ONLY BE TRANSFERRED TO ANOTHER LOCATION FOLLOWING A RESOLUTI ON PASSED BY THE FIFA CONGRESS. THE OBJECTIVES OF FIFA ARE: - TO IMPROVE THE GAME OF FOOTB ALL CONSTANTLY AND PROMOTE IT GLOBALLY IN THE LIGHT OF ITS UNIFYING, EDUCATIONAL, CULTURAL AND HUMANITARIAN VALUES, PARTICULARY THROUGH YOUTH AND DEVELOPMENT PROGRAMMES; TO ORGANIZ E ITS OWN INTERNATIONAL COMPETITIONS; TO DRAW UP REGULATIONS AND PROVISIONS AND ENSURE THE IR ENFORCEMENT; TO CONTROL EVERY TYPE OF ASSOCIATION FOOTBALL BY TAKING APPROPRIATE STEPS TO PREVENT INFRINGEMENTS OF THE STATUTES, REGULATIONS OR DECISIONS OF FIFA OR OF THE LAWS OF THE GAME; TO PROMOTE THE DEVELOPMENT OF WOMEN'S AND THE FULL PARTICIPATION OF WOMEN AT ALL LEVELS OF FOOTBALL GOVERNANCE; AND TO PROMOTE INTEGRITY, ETHICS AND FAIR PLAY WITH A V IEW TO PREVENTING ALL METHODS OR PRACTICES, SUCH AS CORRUPTION, DOPING OR MATCH MANIPULATI ON, WHICH MIGHT JEOPARDISE THE INTEGRITY OF MATCHES, COMPETITIONS, PLAYERS, OFFICIALS AND MEMBER ASSOCIATIONS OR GIVE RISE TO ABUSE OF ASSOCIATION FOOTBALL. WITH ITS 211 AFFILIATED NATIONAL FOOTBALL ASSOCIATIONS, FIFA MAY ALSO BE CONSIDERED AS THE "UNITED NATIONS OF FOO TBALL". FIFA SUPPORTS THE ASSOCIATIONS FINANCIALLY AND LOGISTICALLY THROUGH VARIOUS PROGRA MMES AND GRANTS THEM A NUMBER OF ATTRACTIVE RIGHTS AND PRIVILEGES. BUT THEY ALSO HAVE OBLI GATIONS. AS REPRESENTATIVES OF FIFA IN THEIR COUNTRIES, THEY MUST RESPECT THE STATUTES, AI MS AND IDEALS OF FOOTBALL'S GOVERNING BODY AND PROMOTE AND MANAGE OUR SPORT ACCORDINGLY. A S THE GOVERNING BODY OF ASSOCIATION FOOTBALL, FIFA'S ACTIVITY IS TO IMPROVE FOOTBALL GLOBA LLY. FIFA ACTS ON A PROJECT BASIS RATHER THAN ON A GEOGRAPHICAL BASIS. THEREFORE, COSTS CA NNOT BE ALLOCATED TO CERTAIN COUNTRIES. THE CONSOLIDATED INCOME STATEMENT FOR 2021 IS STRU CTURED IN SUCH A WAY THAT RECOGNIZES THE VARIOUS ELEMENTS IN THE SET-UP BEHIND FIFA'S ACTI VITIES. THE COSTS OF FIFA ACTIVITIES CAN BE ALLOCATED TO THE FOLLOWING THREE CATEGORIES: C OMPETITION AND EVENTS: (A) ORGANIZATION OF FIFA WORLD CUP - COSTS RELATED TO THE FIFA WORL D CUPTM IN QATAR ARE DEFERRED AND WILL BE RECOGNIZED IN THE PERIOD IN WHICH THE EVENT TAKE S PLACE; (B) ORGANIZATION OF OTHER FIFA EVENTS - THE COSTS IN CONNECTION WITH THE ORGANIZA TION OF OTHER FIFA EVENTS COVER THE FOLLOWING EVENTS: FIFA CLUB WORLD CUP QATAR 2020TM, FI FA BEACH SOCCER WORLD CUP RUSSIA 2021TM, FIFA FUTUSAL WORLD CUP LITHUANIA 2021TM, OLYMIPIC FOOTBALL TOURNAMENT TOKYO 2020, FIFA ARAB CUP QATAR 2021. THE COSTS INCLUDE THE EVENT ORG ANIZING COSTS, SUCH AS PROMOTION, PRODUCTION, PRIZE MONEY, ACCOMMODATION, OPERATIONS, SUPP ORT TO THE RESPECTIVE ORGANIZING COMMITTEE, TRAVEL AND ACCOMMODATION COSTS FOR THE PARTICI PATING NATIONAL TEAMS AND FIFA OFFICIALS SUCH AS REFEREES, GENERAL COORDINATORS, MEMBERS O F THE DISCIPLINARY COMMITTEE OR FIFA STAFF. AS A RESULT OF THE COVID-19 PANDEMIC, FIFA OTH ER FOOTBALL TOURNAMENTS. FOR THOSE TOURNAMENTS THAT WERE POSTPONED, EXPENSES INCURRED UP T O THE END OF 2021 HAVE BEEN DEFERRED AND WILL BE RECOGNIZED IN PROFIT OR LOSS IN THE YEAR IN WHICH THE EVENT TAKES PLACE. THIS APPLIED TO THE FIFA CLUB WORLD CUP QATAR 2020TM AND T HE OLYMPIC FOOTBALL TOURNAMENT IN JAPAN 2020. DEVELOPMENT AND EDUCATION: (A) FIFA FORWARD PROGRAMME IS ONE OF THE PRIORITIES OF FIFA'S GLOBAL STRATEGY, AS THE MISSION OF "DEVELOPIN G FOOTBALL EVERYWHERE AND FOR ALL" JUSTIFIES FIFA'S EXISTENCE AS AN ORGANIZATION. THE FIFA FORWARD PROGRAMME, APPROVED AT THE 66TH FIFA CONGRESS IN MAY 2016, HAS LAUNCHED A NEW ERA OF GLOBAL FOOTBALL DEVELOPMENT WITH FIFA SIGNIFICANTLY INCREASING ITS INVESTMENT TO BUILD A STRONGER FOUNDATION FOR THE GROWTH OF THE GAME. FIFA FORWARD, BASED ON THREE PRINCIPLES (MORE INVESTMENT, MORE IMPACT, AND MORE OVERSIGHT), PROVIDES THE RESOURCES AND STRUCTURE TO DELIVER A STATE-OF-THE-ART DEVELOPMENT PROGRAMME, MEANING: (1) MORE INVESTMENT IN DEVEL OPMENT FOR MEMBERS (2) MORE IMPACT VIA TAILOR-MADE PLANS TO MEET SPECIFIC NEEDS (3) MORE O VERSIGHT SO THAT ALL FUNDS ARE USED RESPONSIBLY. FORWARD PROVIDES FINANCIAL, TECHNICAL,AND HUMAN SUPPORT TO ALL OF FIFA'S MEMBER ASSOCIATIONS AND THE CONFEDERATIONS IN THEIR ENDEAV ORS TO DEVELOP AND FOSTER FOOTBALL AT ALL LEVELS WITHIN THEIR TERRITORIES. THE PROGRAMME P ROVIDES EQUAL AND SUBSTANTIALLY INCREASED FUNDING TO EACH OF FIFA'S 211 MEMBER ASSOCIATION S, ALL SIX CONFEDERATIONS AND THE ZONAL/REGIONAL ASSOCIATIONS EACH YEAR. IN 2019 THE FIFA FORWARD 2.0 REGULATIONS WERE SUCCESSFULLY IMPLEMENTED. IN ACCORDANCE WITH THE FIFA FORWARD PROGRAMME, EACH MEMBER ASSOCIATION IS GUARANTEED FINANCIAL SUPPORT OF UP TO USD 1.00 MILL ION PER YEAR TO COVER OPERATIONAL COSTS AND IN PROJECT DEVELOPMENT FUNDING (UP TO USD 500, 000), A TOTAL OF USD 6 MILLION OVER A FOUR-YEAR CYCLE. EACH CONFEDERATION WILL RECEIVE USD 12 MILLION PER YEAR FOR FOOTBALL PROJECTS AIMED AT DEVELOPING, PROMOTING AND ORGANIZING F OOTBALL WITHIN ITS TERRITORY. ZONAL/REGIONAL ASSOCIATIONS WILL RECEIVE UP TO 1 MILLION PER YEAR FOR YOUTH AND WOMEN'S TOURNAMENTS. (B) THE FOOTBALL FOR SCHOOLS PROGRAMME WAS APPROV ED BY THE FIFA COUCIL IN 2018 WITH THE GOAL OF MAKING FOOTBALL MORE ACCESSIBLE FOR BOYS AN D GIRLS AROUND THE WORLD. WITH THIS PROGAMME, FIFA APPROACHES SCHOOLS TO ENGAGE YOUNG PEOP LE IN SPORT, THUS FOSTERING IMPORTANT LIFE SKILLS AND CONTRIBUTING TO THE DEVELOPMENT AND PHYSICAL EDUCATION OF CHILDREN. (C) THE GENERAL OBJECTIVES OF FIFA'S TECHNICAL DEVELOPMENT PROGRAMMES ARE FOR MEMBER ASSOCIATIONS TO DEVELOP, STRENGTHEN AND ENHANCE THEIR FOOTBALL PROVISION FOR MEN AND WOMEN, BOYS AND GIRLS, AND FROM GRASSROOTS TO ELITE LEVELS, ENABLING THEM TO PROMOTE AND DEVELOP THE GAME IN TERMS OF BOTH QUANTITY AND QUALITY FOR AMATEURS A ND PROFESSIONALS ALIKE. TECHNICAL AND EQUIPMENT-RELATED EXPENSES IN 2021 INCLUDE THE FIFA' S TALENT DEVELOPMENT PROGRAMME, FIFA FOOTBALL CONFERENCE, EDUCATIONAL COURSES AND SEMINARS , COMPETITIONS,AND DEVELOPMENT PROGRAMMES SUCH AS GRASSROOTS AND YOUTH DEVELOPMENT INITIAT IVE SUPPORTING COMPETITIONS AS WELL AS CONSULTANCY AND TECHNICAL SERVICES. (D) WORLD FOOTB ALL REMISSION FUND - IN 2021, THE US DEPARTMENT OF JUSTICE GRANTED FIFA USD 60.4 MILLION I N REMISSION PROCEEDS, REPRESENTING MONIES FORFEITED BY DEFENDANTS TO THE US GOVERNMENT THA T ARE RETURNED TO VICTIMS OF THE CRIMINAL SCHEMES. THESE FUNDS ARE ADMINSTERED BY THE FIFA FOUNDATION AND, TOGETHER WITH CONMEBOL'S AND CONCACAF'S SHARES TO THE WORLD REMISSION FUN D, AMOUNT TO A TOTAL AWARD OF OVER USD 201 MILLION. THOSE PROCEEDS WILL BE INVESTED IN LIN E WITH THE TERMS OF THE FUND, WITH PARTICULAR FOCUS ON YOUTH AND COMMUNITY PROGRAMMES. FIF A THEREFORE HAD CORRESPONDING DEVELOPMENT EXPENSES OF USD 60.4 MILLION IN 2021. (E) OTHER PROJECTS - FIFA FURTHER ENHANCED AND DEVELOPED THE FIFA CONNECT PROGRAMME TO BETTER SUPPOR T MEMBER ASSOCIATIONS IN REGISTERING ALL OF THEIR DEVELOPMENT STAKEHOLDERS DIGITALLY (E.G. , PLAYERS, COACHES, AND REFEREES), ESPECIALLY THE PLAYERS ,MOVING AWAY FROM TRADITIONAL PA PER-BASED REGISTRATION. FURTHER EXPENSES INCLUDE THE FIFA REGIONAL DEVELOPMENT OFFICES, AC TIVITIES, AND SERVICES FOR THE BENEFIT OF MEMBER ASSOCIATIONS, AND GENERAL EXPENSES FOR PR OFESSIONAL FOOTBALL SERVICES AND CAMPAIGNS. (F) REFEREEING PROGRAMS FOCUS ON IMPROVING THE QUALITY OF THE TOP REFEREES, INSTRUCTIONS, FUTSAL, AND BEACH SOCCER REFEREES IN ALL MEMBE R ASSOCIATIONS VIA DIFFERENT ACTIVITIES. IN 2021 FIFA DELIVERED VIRTUAL COURSES TO MEMBER ASSOCIATIONS TO IMPROVE THE LEVEL OF TOP REFEREES AND ASSISTANT REFEREES IN THEIR TERRITOR IES. THE FIFA REFEREEING SUBDIVISION CONTINUED TO ASSIST MEMBER ASSOCATIONS IN DEVELOPING THEIR VAR SYSTEMS AND PROVIDES EQUIPMENT FOR OVER 3500 REFEREES WORLD WIDE. (G) WOMEN'S FO OTBALL PROMOTION - FIFA HELPS MEMBER ASSOCIATIONS TO PROMOTE FOOTBALL AMONG WOMEN AND GIRL S, IN PARTICULAR WITH THE ORGANIZATION OF GIRLS' FESTIVALS, COURSES FOR COACHES AND REFERE ES, AND WOMEN'S FOOTBALL LEAGUES AT MULTIPLE LEVELS. (H) SUSTAINABILITY, HUMAN RIGHTS AND ANTI-DISCRIMINATION - IN 2021, FIFA CONTINUED ITS EFFORTS ACROSS THE SOCIAL, ENVIRONMENTAL , AND ECONOMIC SPHERES OF SUSTAINABILITY. FIFA PUBLISHED ITS HUMAN RIGHTS POLICY AND CREAT ED AN INDEPENDENT ADVISORY BOARD. AS PART OF ITS ANTI-DISCRIMINATION MONITORING SYSTEM, FI FA TRAINED AND DEPLOYED OBSERVERS GLOBALLY AT QUALIFYING MATCHES WITH AT HIGHER RISK OF DI SCRIMINATORY INCIDENTS. (I) AUDIT AND FINANCIAL EDUCATION - FIFA OPERATES A MONITORING AND CONTROLLING PROGRAMME FOR THE USE OF ALL FIFA DEVELOPMENT FUNDS RELEASED TO MEMBER ASSOCI ATIONS AND CONFEDERATIONS. THIS INVOLVES THE USE OF EXPERT THIRD-PARTY SUPPLIERS TO PERFOR M INDEPENDENT REVIEWS OF DEVELOPMENT FUNDS AND PROVISION OF EDUCATIONAL AND CAPACITY-BUILD ING INITIATIVES IN THE FIELD OF FINANCIAL GOOD GOVERNANCE AND TRANSPARENCY.

990 Schedule F, Supplemental Information

Return Reference	Explanation
SCHEDULE F, PART V CONTINUED	(J) MEDICINE AND SCIENCE - THE FIFA MEDICAL AND ANTI-DOPING DEPARTMENT WORKS WITH MEDICAL SCIENCE TO DEVELOP WAYS TO BUILD A HEALTHIER FUTURE THROUGH FOOTBALL, RAISES AWARENESS ABO UT HEALTH ISSUES. (K) EDUCATION - FIFA SUPPRTS THE INTERNATIONAL CENTRE FOR SPORTS STUDIES (CIES) AT THE UNIVERSITY OF NEUCHATEL AND THE ETH ZURICH FOUNDATION IN SWITZERLAND WITH Y EARLY FINANCIAL CONTRIBUTIONS. (L) FIFA FOUNDATION - ESTABLISHED IN MARCH 2018 AS A FOUNDA TION UNDER SWISS LAW, THE FIFA FOUNDATION WAS CREATED TO HELP PROMOTE POSITIVE SOCIAL CHAN GE AROUNG THE WORLD AND RAISE SUPPORT FOR THE RECOVERY AND RECONSTRUCTION OF DAMAGED OR DE STROYED SPORTS INFRASTRUCTURE WORLDWIDE. IT HAS AN ARRAY OF PROGRAMMES IN PLACE TO REACH I TS SOCIAL RESPONSIBILITY GOALS. THE COMMUNITY PROGRAME SUPPORTS ORGANIZATIONS THAT USE FOO TBALL AS A TOOL FOR SOCIAL CHANGE AND IMPROVE THE LIVES OF UNDERPRIVILEGED YOUNG PEOPLE AR OUND THE WORLD. THE RECOVERY PROGRAMME SUPPORTS COMMUNITIES HARD HIT BY NATURAL DISASTERS OR UNFORESEEN EVENTS WITH SOLIDARITY AND EMERGENCY FUNDING, WHILE THE AIM OF THE FOOTBALL FOR GIRLS IN THE MIDDLE EAST PROJECT IS TO BREAK DOWN BARRIERS AND EMPOWER LOCAL COMMUNITI ES AND WOMEN IN THE MIDDLE EAST TO PARTICIPATE IN THE GAME. FINALLY THE FIFA LEGENDS PROGR AMME CONTRIBUTES TO THE FIFA FOUNDATION'S COMMUNITY PROGRAMME BY BRINGING TOGETHER FORMER TOP PLAYERS TO VISIT AND INTERACT WITH FANS AND CREATE UNIQUE MOMENTS. (M) SOLIDARITY PROJ ECTS - WITH THE ESTABLISHMENT OF THE FIFA FOUNDATION, EMERGENCY FUNDING TO MEMBER ASSOCIAT IONS HAS BEEN SHIFTED TO THE FOUNDATION. (N) FIFA WORLD FOOTBALL MUSEUM - THE FIFA WORLD F OOTBALL MUSEUM STARTED TAKING SHAPE WITH THE OBJECTIVE OF CELEBRATING FOOTBALL'S RICH HERI TAGE AND SHOWING HOW THE GAME CONTINUES TO CONNECT AND INSPIRE THE WORLD. HOUSED ON THREE FLOORS AND COVERING APPROXIMATELY 3,000 SQUARE METRES OF EXHIBITION SPACE, THE FIFA WORLD FOOTBALL MUSEUM EXAMINES ALL ASPECTS OF THE WORLD OF FOOTBALL. FIFA GOVERNANCE AND ADMINIS TRATION - FIFA GOVERNANCE AND ADMINISTRATION EXPENSES COMPRISE ALL COSTS RELATED TO THE GO VERNANCE OF FIFA ITSELF AND ARE RECOGNIZED AS PROFIT OR LOSS AS INCURRED. EXPENSES FROM AD MINISTRATIVE ACTIVITIES INCLUDE, IN PARTICULAR, COSTS RELATED TO INFORMATION TECHNOLOGY, B UILDINGS AND MAINTENANCE, COMMUNICATIONS, THE ANNUAL FIFA CONGRESS AND LEGAL COSTS. AS REQ UIRED BY IFRS, FIFA QUALIFIES THE COUNCIL AND FIFA MANAGMENT AS RELATED PARTIES. ALL COMPE NSATION EARNED BY OFFICERS,DIRECTORS AND SIGNIFICANT EMPLOYEES OF FIFA WERE EARNED OUTSIDE THE UNITED STATES AND IS REVIEWED BY THE RESPONSIBLE FIFA BODY. FIFA HAS NO OFFICE, FIXED PLACE BUSINESS OR OTHER PERMANENT ESTABLISHMENT IN THE UNITED STATES.

Additional Data

Software ID:
Software Version:
EIN: 98-0132529
Name: FEDERATION INTERNATIONALE DE FOOTBALL ASSOCIATION

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
QATAR	0	0		FIFA CLUB WORLD CUP 2020	21,758,518
RUSSIA	0	0		BEACH SOCCER WORLD CUP	5,868,294

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
LITHUANIA	0	0		FIFA FUTSAL WORLD CUP 21	15,671,837
VIRTUAL EVENT	0	0		EFOOTBALL TOURNAMENTS 21	9,997,681

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
VIRTUAL EVENT	0	0		BEST FIFA FOOTBALL AWARD	408,460
JAPAN	0	0		OLYMPIC FOOTBALL TOURNAMENT	12,426,807

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
QATAR	0	0		FIFA ARAB CUP 2021	86,302,779
FIFA SUPPORTS ACTIVITIES IN OTHER JURISDICTIONS WITH SMALLER AMOUNTS	0	0			

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

2021

Open to Public Inspection

Name of the organization
FEDERATION INTERNATIONALE DE FOOTBALL ASSOCIATION

Employer identification number
98-0132529

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. ☑ First-class or charter travel ☑ Housing allowance or residence for personal use ☑ Travel for companions ☐ Payments for business use of personal residence ☐ Tax idemnification and gross-up payments ☑ Health or social club dues or initiation fees ☐ Discretionary spending account ☑ Personal services (e.g., maid, chauffeur, chef)			
b	If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	**1b**	Yes	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?	**2**	Yes	
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. ☐ Compensation committee ☐ Written employment contract ☐ Independent compensation consultant ☐ Compensation survey or study ☐ Form 990 of other organizations ☐ Approval by the board or compensation committee			
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**		No
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.	**4c**		No
	Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	**5a**		No
b	Any related organization? If "Yes," on line 5a or 5b, describe in Part III.	**5b**		No
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	**6a**		No
b	Any related organization? If "Yes," on line 6a or 6b, describe in Part III.	**6b**		No
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**	Yes	
8	Were any amounts reported on Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	**8**		No
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	**9**		

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

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

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

(A) Name and Title		**(B)** Breakdown of W-2, 1099-MISC compensation, and/or 1099-NEC			**(C)** Retirement and other deferred compensation	**(D)** Nontaxable benefits	**(E)** Total of columns (B)(i)-(D)	**(F)** Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	**(ii)** Bonus & incentive compensation	**(iii)** Other reportable compensation				
1 GIANNI INFANTINO PRESIDENT	**(i)**	3,286,976	0	0	0	0	3,286,976	0
	(ii)	0	0	0	0	0	0	0
2 FATMA SAMOURA GENERAL SECRETARY	**(i)**	1,776,981	0	0	0	0	1,776,981	0
	(ii)	0	0	0	0	0	0	0

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.

Return Reference	Explanation
PART I, LINE 1A	EMPLOYEES AND OFFICERS OF FIFA AS WELL AS COUNCIL AND COMMITTEE MEMBERS OBTAIN REFUND OF THEIR EXPENSES AND/OR LUMP-SUM PAYMENT FOR EXPENSES IN LINE WITH FIFA COMPENSATION, EXPENSE AND BENEFIT REGULATIONS. SUCH REGULATIONS ALSO ADDRESS COMPENSATION FOR TRAVEL AND ACCOMMODATION. THE EXPENSE REGULATIONS ARE IN LINE WITH SWISS LEGISLATION AND PRACTICE. AS PER APPLICABLE FIFA REGULATIONS, TO THE EXTENT THAT THE ASSUMED COSTS DO NOT QUALIFY AS REIMBURSEMENT OF EXPENSES SUCH BENEFITS ARE TREATED AS INCOME FROM EMPLOYMENT WHICH IS REPORTED AND TREATED AS WAGES
FORM 990, SCHEDULE J, GENERAL INFORMATION	AS REQUIRED BY IFRS, FIFA QUALIFIES THE COUNCIL AND FIFA MANAGEMENT AS RELATED PARTIES. ALL COMPENSATION EARNED BY OFFICERS, DIRECTORS AND SIGNIFICANT EMPLOYEES OF FIFA WAS EARNED OUTSIDE THE UNITED STATES AND IS REVIEWED BY THE RESPONSIBLE FIFA BODY. FIFA HAS NO OFFICE, FIXED PLACE BUSINESS OR OTHER PERMANENT ESTABLISHMENT IN THE UNITED STATES. ACCORDING TO THE RULES AND PRINCIPLES IN PLACE FOR 2021, FIFA COUNCIL VICE-PRESIDENTS WHO ARE ALSO CONFEDERATIONS PRESIDENTS EACH RECEIVE A FIXED NET ANNUAL COMPENSATION OF USD 300,000. FIFA COUNCIL VICE-PRESIDENTS WHO ARE NOT CONFEDERATIONS PRESIDENTS AND FIFA COUNCIL MEMBERS EACH RECEIVE A FIXED NET ANNUAL COMPENSATION OF USD 250,000. IN ADDITION, EACH MEMBER ALSO RECEIVES A DAILY ALLOWANCE WHILE ON DUTY USD 250, OR USD 150 IF FIFA COVERS BREAKFAST AND LUNCH OR DINNER. UNDER THE FIFA COMPENSATION, EXPENSES AND BENEFITS REGULATIONS FOR SENIOR OFFICIALS (MARCH 2017), FIFA COVERS THE EMPLOYER'S AND EMPLOYEE'S SOCIAL CONTRIBUTIONS, WHEREAS WITHHOLDING TAXES ARE BEING DEDUCTED FROM THE SALARY OF THE COUNCIL MEMBER, AND PAID DIRECTLY BY FIFA TO THE TAX AUTHORITIES. FIFA DOES NOT COVER SOCIAL SECURITY CONTRIBUTIONS OR TAXES THAT MAY ALSO BE DUE IN THE COUNCIL MEMBERS' COUNTRY OF RESIDENCE. LONG-SERVING COUNCIL MEMBERS, WHICH ARE NOT FALLING UNDER THE FIFA COMPENSATION, EXPENSES AND BENEFITS REGULATIONS FOR SENIOR OFFICIALS (CEB), ARE ALSO ENTITLED TO RECEIVE ANNUAL PENSION PAYMENTS. FIFA BELIEVES THAT IT PAYS NO COMPENSATION IN RESPECT OF WHICH FORM W-2 OR 1099 IS REQUIRED TO BE ISSUED. COUNCIL MEMBER MAY NOT RECEIVE THE FULL USD 300,000 RESP. USD 250,000 IN 2021 DUE TO PRO-RATA CALCULATION, WHERE MEMBERS ONLY SERVE A PORTION OF THE YEAR AS AN ELECTED MEMBER.

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization
FEDERATION INTERNATIONALE DE FOOTBALL
ASSOCIATION

Employer identification number
98-0132529

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART I, LINE 7	FIFA HAS REPORTED $0 UBTI. IT IS POSSIBLE THAT SOME SMALL NUMBER OF ADVERTISING INCOME SHOULD BE REPORTED ON LINE 7. HOWEVER, FIFA BELIEVES THAT THE US SOURCE ADVERTISING INCOME WOULD BE DE MINIMIS. UNDER THE US-SWISS TREATY, FIFA WOULD NOT BE TAXABLE ON ITS UBTI, INCLUDING ITS US SOURCE UBTI, BECAUSE IT HAS NO PERMANENT ESTABLISHMENT IN THE UNITIED STATES.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990 - GENERAL	FIFA'S FINANCIAL STATEMENTS ARE ESTABLISHED IN ACCORDANCE WITH INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS). THE FIFA FINANCIAL REPORT 2021 (ENCLOSURE) INCLUDES ADDITIONAL INFORMATION WHICH SHALL GIVE MORE BACKGROUND TO THE DECLARATIONS MADE BY FIFA IN THIS FORM 990. FIFA'S ROYALTY INCOME IS MAINLY DERIVED FROM THE FIFA WORLD CUP, BUT USUALLY THE RESPECTIVE AGREEMENTS ALSO COVER ADDITIONAL EVENTS. THE SHARE OF THE INCOME TO BE ALLOCATED TO THE ADDITIONAL EVENTS IS NOT EXACTLY DETERMINED BUT IS A SMALL ONE ONLY. FIFA'S COMPENSATION POLICY IS DETERMINED BY THE RESPONSIBLE FIFA BODY AND IS BASED ON THE COMPENSATION LEVEL TO BE PAID ON THE SWISS AND INTERNATIONAL LABOUR MARKET FOR EXPERIENCED MANAGEMENT STAFF. MOST OF FIFA'S GOVERNING DOCUMENTS AND FIFA'S FINANCIAL STATEMENTS ARE AVAILABLE ON ITS WEBSITE WWW.FIFA.COM. ALL COMPENSATION EARNED BY OFFICERS, DIRECTORS AND SIGNIFICANT EMPLOYEES OF FIFA WAS EARNED OUTSIDE OF THE UNITED STATES AND IS REVIEWED BY A RESPONSIBLE FIFA BODY (SEE BELOW). FIFA HAS NO OFFICE, FIXED PLACE OF BUSINESS OR OTHER PERMANENT ESTABLISHMENT IN THE UNITED STATES.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 3	IN ORDER TO TIGHTEN UP ITS INTERNAL OVERSIGHT AND CONTROL PROCESSES AND REVAMP ITS FINANCIAL REPORTING, THEREBY PROVIDING DUE TRANSPARENCY, FIFA HAS BROUGHT IN SEVERAL INNOVATIONS TO ITS ANNUAL REPORT: A. IN ORDER TO ENHANCE FOCUS, FIFA'S ANNUAL REPORT NOW CONSISTS OF THREE SEPARATE, YET INTERTWINED, REPORTS: THE ACTIVITY REPORT, THE FINANCIAL REPORT AND THE GOVERNANCE REPORT. B. IN ORDER TO APPLY THE HIGHEST FINANCIAL STANDARDS, FIFA APPLIES THE ACCOUNTING STANDARD IFRS 15 "REVENUE FROM CONTRACTS WITH CUSTOMERS", WHICH SPECIFIES HOW AND WHEN REVENUE IS RECOGNIZED IN IFRS REPORTS AND ENSURES THE COMPARABILITY OF EACH YEAR OVER THE FOUR-YEAR CYCLE. C. AS A NON-PROFIT ORGANIZATION, FIFA'S KEY ACTIVITIES ARE TO ORGANIZE INTERNATIONAL TOURNAMENTS AND TO DEVELOP THE GAME OF FOOTBALL. THE CONSOLIDATED INCOME STATEMENT IS STRUCTURED IN SUCH A WAY THAT RECOGNIZES THE VARIOUS ELEMENTS IN THE SET-UP BEHIND FIFA'S ACTIVITIES. THIS STRUCTURE ENABLES FULL EMPHASIS ON THE KEY FINANCIAL FORCES AFFECTING FIFA. EXPENSES ARE GROUPED INTO TWO MAIN AREAS: FOOTBALL ACTIVITIES AND ADMINISTRATIVE ACTIVITIES, TO BETTER REFLECT FIFA'S STATUTORY OBJECTIVES AND THE RESPECTIVE EXPENSE CATEGORIES. ALL EXPENSE CATEGORIES HAVE BEEN REVIEWED THOROUGHLY AND IMPROVED.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART IV, LINE 4	FIFA HAS NO ESTABLISHED LOBBYING PROGRAM. HOWEVER, FIFA WORKS TO SUPPORT THE PROMOTION OF FOOTBALL GLOBALLY. IN SOME COUNTRIES, THE PROMOTION OF FOOTBALL MAY HAVE THE INCIDENTAL EFFECT OF ENCOURAGING THE ADOPTION OR CHANGE IN LAWS, RULES OR ORDINANCES. FIFA BELIEVES THAT NO MORE THAN AN INSIGNIFIANT AMOUNT OF TIME AND EXPENSE IS SPENT ON ACTIVITIES THAT WOULD BE INTERPRETED AS LOBBYING.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART IV, LINE 28	COUNCIL MEMBERS MAY BE DIRECTORS OR EXECUTIVES OF A CONFEDERATION OR A MEMBER ASSOCIATION. FIFA MAY HAVE CONTINUING RELATED PARTY TRANSACTIONS WITH CONFEDERATIONS, MEMBER ASSOCIATIONS AND/OR THEIR LOCAL ORGANIZING COMMITTEES. AS PART OF FIFA'S REFORM PROCESS, SUCH TRANSACTIONS ARE BEING REVIEWED.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART IV, LINE 29	FIFA HAS RECEIVED MORE THAN $25,000 OF PAYMENTS IN KIND, BUT SUCH PAYMENTS IN KIND WERE GIVEN TO FIFA AS ARM'S LENGTH CONSIDERATION FOR RIGHTS GRANTED IN CONTRACTS WITH FIFA. FIFA HAS NOT CLASSIFIED SUCH PAYMENTS IN KIND AS CONTRIBUTIONS.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART V, LINE 6	TO THE BEST OF FIFA'S KNOWLEDGE, WITH THE SOLE EXCEPTION OF THE UNITED STATES SOCCER FEDERATION, WHICH IS TAX-EXEMPT UNDER SECTION 501(C)(3), NONE OF THE NATIONAL FOOTBALL ASSOCIATION IS A US TAXPAYER, AND FIFA DOES NOT KNOW, WITH RESPECT TO ANY OF THESE ENTITIES, WHETHER ANY PORTIONS OF THEIR DUES PAYMENTS ARE DEDUCTIBLE IN THEIR COUNTRY OF ORGANIZATION.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	FIFA HAS A SINGLE CLASS OF MEMBERS. MEMBERS HAVE THE RIGHT TO TAKE PART IN THE FIFA CONGRESS, TO DRAW UP PROPOSALS FOR INCLUSION IN THE AGENDA OF A CONGRESS, TO NOMINATE CANDIDATES FOR THE FIFA PRESIDENCY, TO TAKE PART IN COMPETITIONS ORGANIZED BY FIFA, TO TAKE PART IN FIFA'S ASSISTANCE AND DEVELOPMENT PROGRAMS, AND TO EXERCISE ALL OTHER RIGHTS ARISING FROM THE FIFA STATUTES AND OTHER REGULATIONS. EACH MEMBER HAS ONE VOTE IN THE CONGRESS AND IS REPRESENTED BY ITS DELEGATES. DURING THEIR TERM OF OFFICE, MEMBERS OF THE COUNCIL COMMITTEE MAY NOT BE APPOINTED AS DELEGATES FOR THEIR ASSOCIATION. ONLY THE MEMBERS MAY PROPOSE CANDIDATURES FOR THE OFFICE OF FIFA PRESIDENT. A CANDIDATURE FOR THE OFFICE OF FIFA PRESIDENT IS VALID IF SUPPORTED BY A TOTAL OF AT LEAST FIVE MEMBERS. THE CONGRESS AGENDA SHALL INCLUDE THE FOLLOWING MANDATORY ITEMS; A DECLARATION THAT THE CONGRESS HAS CONVENED AND COMPOSED IN COMPLIANCE WITH THE STATUTES; APPROVAL OF THE AGENDA; AN ADDRESS BY THE PRESIDENT; APPOINTMENT OF FIVE MEMBERS TO CHECK THE MINUTES; APPOINTMENT OF REVIEWERS; SUSPENSION OR EXPULSION OF A MEMBER (IF APPLICABLE); APPROVAL OF THE MINUTES OF THE PRECEDING CONGRESS; ACTIVITY REPORT (CONTAINING THE ACTIVITIES SINCE THE LAST CONGRESS); REPORT FROM THE AUDIT AND COMPLIANCE COMMITTEE; PRESENTATION OF THE CONSOLIDATED AND REVISED BALANCE SHEET AND THE PROFIT AND LOSS STATEMENT; APPROVAL OF THE FINANCIAL STATEMENTS; APPROVAL OF THE BUDGET; ADMISSION FOR MEMBERSHIP (IF APPLICABLE); VOTES ON PROPOSALS FOR ADOPTING AND AMENDING THE STATUTES, THE REGULATIONS GOVERNING THE APPLICATION OF THE STATUTES AND THE STANDING ORDER OF THE CONGRESS (IF APPLICABLE); DISCUSSION OF PROPOSALS SUBMITTED BY THE MEMBERS AND THE EXECUTIVE COMMITTEE WITHIN THE PERIOD STIPULATED (IF APPLICABLE); APPOINTMENT OF AUDITORS (IF APPLICABLE); ELECTION OR DISMISSAL OF THE PRESIDENT AND/OR THE FEMALE MEMBER OF THE EXECUTIVE COMMITTEE AS WELL AS INSTALLATION OR DISMISSAL OF THE VICE-PRESIDENTS AND THE OTHER MEMBERS OF THE EXECUTIVE COMMITTEE (IF APPLICABLE); ELECTION OR DISMISSAL OF THE CHAIRMEN, DEPUTY CHAIRMEN AND MEMBERS OF THE JUDICIAL BODIES AND OF THE CHAIRMAN, DEPUTY CHAIRMAN AND MEMBERS OF THE AUDIT AND COMPLIANCE COMMITTEE (IF APPLICABLE); AND VOTE ON THE DESIGNATION OF THE HOST COUNTRY OF THE FIFA WORLD CUPTM FINAL COMPETITION (IF APPLICABLE).

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A	EXPLANATION FOR LINES 7A AND 7B ARE COMBINED BELOW. OVER THE PAST 15 YEARS, FIFA HAS PROGR ESSIVELY ADOPTED A WIDE RANGE OF GOVERNANCE REFORMS THAT REFLECT THE VIEWS OF THE FOOTBALL COMMUNITY IN ORDER TO MEET THE EVOLVING NEEDS OF THE MODERN GAME. THIS WORK CONTINUED WIT H THE STEP TAKEN IN ZURICH ON FEBRUARY 26, 2016 WHEN THE EXTRAORDINARY FIFA CONGRESS APPRO VED A SET OF REFORMS PRESENTED BY THE 2016 FIFA REFORM COMMITTEE CHAIRED BY DR. FRANCOIS C ARRARD, AND COMPRISED OF THIRTEEN REPRESENTATIVES FROM AROUND THE GLOBE. THESE PRINCIPLES AND RECOMMENDATIONS WERE INCORPORATED INTO AN AMENDED VERSION OF THE FIFA STATUTES, RESULT ING IN SIGNIFICANT MODIFICATIONS TO FIFA'S INSTITUTIONAL STRUCTURE AND OPERATIONAL PROCESS ES, AND MAKING THE ORGANIZATION MORE TRANSPARENT AND ACCOUNTABLE. THE REFORMS, EFFECTIVE I N 2016, FOCUSED ON THREE GUIDING PRINCIPLES: PRINCIPALS OF LEADERSHIP TO EFFECT CULTURAL C HANGE AT FIFA, PRINCIPLES OF GOVERNANCE REFORMS AND PRINCIPLES TO FOSTER GREATER PARTICIPA TION OF MEMBER ASSOCIATIONS AND OTHER STAKEHOLDERS. FIFA STRUCTURE: THE SUPREME AND LEGISL ATIVE BODY OF FIFA IS THE FIFA CONGRESS. THE CONGRESS HAS 211 MEMBERS WHICH ARE MADE UP OF , AND APPOINTED BY, ALL THE MEMBER ASSOCIATIONS. THE FIFA PRESIDENT CHAIRS THE CONGRESS. T HE PRESIDENT'S ROLE INCLUDES APPRAISAL OF THE SECRETARY GENERAL PROPOSING; APPOINTMENT OR DISMISSAL OF SECRETARY GENERAL; AND PREPARING BUSINESS OF THE COUNCIL AND THE CONGRESS. PR ESIDENT HAS NO RIGHT TO VOTE AT THE CONGRESS AND ONLY ONE ORDINARY VOTE IN FIFA COUNCIL. T HE SUPREME AND OVERSIGHT BODY OF FIFA IS THE FIFA COUNCIL. THE COUNCIL IS CHAIRED BY THE P RESIDENT AND IS RESPONSIBLE FOR SETTING ACTIONS REQUIRED TO EFFECTIVELY EXECUTE THAT STRAT EGY. THE COUNCIL CONSISTS OF THE PRESIDENT, ELECTED BY THE CONGRESS IN THE YEAR FOLLOWING FIFA WORLD CUP, 8 VICE-PRESIDENTS AND 28 MEMBERS, ELECTED BY THE MEMEBER ASSOCIATIONS AT T HEIR RESPECTIVE CONFEDERATION CONGRESSES. THE PRESIDENT AND THE OTHER MEMBER OF THE COUNCI L ARE ELECTED FOR A TERM OF FOUR YEARS, AND THEY MAY SERVE FOR NO MORE THAN THREE TERMS OF OFFICE - WHETHER CONSECUTIVE OR NOT. THE ELECTION OF THE COUNCIL MEMBERS IS NOW SUPERVISE D BY THE GOVERNANCE COMMITTEE. TO IMPROVE THE EFFICIENCY OF THE DECISION-MAKING PROCESS, T HE NUMBER OF STANDING COMMITTEES WAS REDUCED FROM 26 TO 9, WITH SOME KEY COMMITTEES - DEVE LOPMENT, GOVERNANCE AND FINANCE - NOW REQUIRED TO INCLUDE A STRICT QUOTA OF INDEPENDENT ME MBERS. STANDING COMMITTEES ADVISE AND ASSIST THE COUNCIL IN THEIR RESPECTIVE FIELDS OF FUN CTION AND REPORT TO THE COUNCIL. MEMBERS OF THE STANDING COMMITTEES MAY AT THE SAME TIME B E MEMBERS OF THE COUNCIL, WITH THE EXCEPTION OF THE MEMBER OF THE GOVERNANCE COMMITTEE, TH E INDEPENDENT MEMBERS OF THE FINANCE COMMITTEE AND THE INDEPENDENT MEMBERS OF THE DEVELOPM ENT COMMITTEE. ALL BUSINESS CONNECTIONS BETWEEN INDIVIDUAL COUNCIL MEMBERS, INCLUDING COMP ANIES OR ORGANIZATIONS REPRESENTED BY THEM, AND FIFA ARE DISCLOSED IN NOTE 34 TO THE CONSO LIDATED FINANCIAL STATEMENT OF

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A	FIFA. THE GENERAL SECRETARIAT CARRIES OUT ALL OF THE COMPETITION-RELATED, OPERATIVE AND A DMINISTRATIVE DUTIES OF FIFA UNDER THE DIRECTION OF THE SECRETARY GENERAL. THE SECRETARY G ENERAL IS THE CHIEF EXECUTIVE OFFICER (CEO) OF FIFA. THERE ARE TWO DEPUTY SECRETARIES GENE RAL, ONE RESPONSIBLE FOR FOOTBALL MATTERS AND ONE RESPONSIBLE FOR ADMINISTRATION MATTERS. THE SECRETARY GENERAL APPOINTS THE MANAGERIAL STAFF AND THE STAFF IN THE GENERAL SECRETARI AT. THE DETAILED DUTIES, POWERS AND RESPONSIBILITIES OF THE FIFA GENERAL SECRETARIAT ARE R EGULATED BY THE FIFA GOVERNANCE REGULATIONS, BASED ON THE FIFA STATUES. INDEPENDENT FIFA R EVIEW COMMITTEES - FIFA HAS SEVERAL INDEPENDENT COMMITTEES, INCLUDING THE AUDIT AND COMPLI ANCE COMMITTEE AND THE JUDICIAL BODIES (THE DISCIPLINARY COMMITTEE, THE ETHICS COMMITTEE A ND THE APPEAL COMMITTEE). THE INDEPENDENT COMMITTEES, AS WELL AS THEIR INDIVIDUAL MEMBERS, CONDUCT THEIR ACTIVITIES AND PERFORM THEIR DUTIES ENTIRELY INDEPENDENTLY BUT ALWAYS IN TH E INTERESTS OF FIFA AND IN ACCORDANCE WITH THE STATUTES AND REGULATIONS OF FIFA. THE CHAIR PERSON, DEPUTY CHAIRPERSON AND OTHER MEMBERS OF THE AUDIT AND COMPLIANCE COMMITTEE AND THE JUDICIAL BODIES ARE ELECTED BY THE CONGRESS AND MAY NOT BELONG TO ANY OTHER FIFA BODY. TH E INDEPENDENT AUDIT AND COMPLIANCE COMMITTEE MONITORS ALL SUB-COMMITTEES, THE COUNCIL, AND THE GENERAL SECRETARIAT. MEMBERS OF STANDING COMMITTEES AND CHAIRPERSONS AND DEPUTY OF AU DIT AND COMPLIANCE COMMITTEE AND JUDICIAL BODIES ARE NOT PERMITTED TO HAVE OTHER OFFICIAL FUNCTION IN FIFA, HAVE OTHER FUNCTION IN CONFEDERATION OR A MEMBER ASSOCIATION, OR HAVE MA TERIAL BUSINESS RELATIONSHIP WITH FIFA, A CONFEDERATION, OR A MEMBER ASSOCIATION. THE ROLE OF THE AUDIT AND COMPLIANCE COMMITTEE IS SIGNIFICANT IN THE PROCESS OF SAFEGUARDING THE I NTEGRITY OF THE ORGANIZATION IN ITS MOST CRITICAL AREAS - FROM THE BIDDING PROCESS OF THE FIFA WORLD CUP, DEFINING COMPENSATION POLICY AND ENHANCING THE CONTROL ENVIRONMENT FRAMEWO RK TO THE DISTRIBUTION OF DEVELOPMENT FUNDS. IN THOSE AREAS, THE COMMITTEE ENSURED THE CON TINUED IMPLEMENTATION OF THE NECESSARY CHANGES AND ENCOURAGED MANAGEMENT TO ADOPT ALL OF T HE REQUIRED MEASURES IN A TIMELY MANNER. WORKING CLOSELY WITH IT STAKEHOLDERS, FIFA COMPLI ANCE DIVISION ASPIRES TO ENSURE THAT ZERO TOLERANCE TOWARDS WRONGDOING IS THE NORM ACROSS THE ORGANIZATION. GOVERNANCE REFORM - THE MAIN ASPECT OF THE REFORMS ARE: -CLEAR SEPARATIO N BETWEEN "POLITICAL AND "MANAGEMENT" FUNCTIONS: THE FIFA COUNCIL IS RESPONSIBLE FOR SETTI NG THE ORGANIZATION'S OVERALL STRATEGIC DIRECTION, WHILE THE GENERAL SECRETARIAT OVERSEES THE OPERATIONAL COMMERCIAL ACTIONS REQUIRED TO EFFECTIVELY EXECUTE THAT STRATEGY. THIS SEP ARATION IS DESIGNED TO REDUCE CONFLICTS OF INTEREST AND MIRROR BEST PRACTICES OF OTHER IND USTRIES. IN REGARDS TO BUSINESS OR FINANCE-RELATED MATTERS, THE COUNCIL SHALL DEFINE THE S TANDARDS, POLICIES AND PROCEDURES APPLICABLE TO THE AWARDING OF COMMERCIAL CONTRACTS, FOOT BALL DEVELOPMENT GRANTS, OPERA

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Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A	TIONAL COSTS, AND ALL OTHER BUSINESS OR FINANCE-RELATED MATTERS OF FIFA. UNDER THE REVISED FIFA STATUES, THE PRESIDENT REPRESENTS FIFA GENERALLY AND SHALL AIM TO FOSTER A POSITIVE IMAGE OF FIFA AND TO ENSURE THAT FIFA'S MISSION, STRATEGIC DIRECTION, POLICIES, AND VALUES , AS DEFINED BY THE COUNCIL, ARE PROTECTED AND ADVANCED. -INCREASED OVERSIGHT THROUGH THE SEPARATION OF POWERS IN ADMINISTRATION, WHICH WAS SPLIT INTO TWO BRANCHES, EACH OF WHICH I S OVERSEEN BY A DEPUTY SECRETARY GENERAL, ONE RESPONSIBLE FOR ALL THE ADMINISTRATIONAL ASP ECTS OF THE INSTITUTION - I.E. COMMERCIAL FINANCE, HR & SERVICES, LEGAL & INTEGRITY AND ON E FOR MATTERS DIRECTLY RELATED TO FOOTBALL INCLUDING A NEW AND DEDICATED WOMEN'S FOOTBALL DIVISION. THE AREAS WHOSE REMIT OVERARCHES THE WHOLE OGRANIZATION, SUCH AS COMMUNICATIONS AND THE NEWLY FORMED COMPLIANCE DIVISION, REPORT DIRECTLY TO THE SECRETARY GENERAL. -FIFA HAS FORMED A FULLY INDEPENDENT ETHICS COMMITTEE DIVIDED INTO TWO SEPARATE CHAMBERS - THE I NVESTIGATORY CHAMBER AND THE ADJUDICATORY CHAMBER - PRIMARY RESPONSIBLE FOR INVESTIGATING INFRINGEMENTS OF THE FIFA CODE OF ETHICS. -TERM LIMITS FOR THE FIFA PRESIDENT, FIFA COUNCI L MEMBERS AND MEMBERS OF THE AUDIT AND COMPLIANCE COMMITTEE AND THE JUDICIAL BODIES (MAX 1 2 YEARS). -ELECTION OF COUNCIL MEMBERS SUPERVISED BY FIFA AND IN ACCORDANCE WITH FIFA'S OW N ELECTORAL REGULATIONS; ALL CANDIDATES SUBJECT TO COMPREHENSIVE ELIGIBILITY AND INTEGRITY CHECKS CONDUCTED BY AN INDEPENDENT FIFA REVIEW COMMITTEE. -ESTABLISHMENT OF GOVERNANCE CO MMITTEE: THE NEWLY CREATED GOVERNANCE COMMITTEE SHALL ADVISE AND ASSIST THE COUNCIL IN ALL MATTERS. -FIFA HAS FORMED A NEW INTERNAL COMPLIANCE DIVISION ENTRUSTED WITH THE RESPONSIB ILITY TO DEVELOP A THOROUGH COMPLIANCE PROGRAM, INCLUDING ELEMENTS SUCH AS ANTI-BRIBERY AN D ANTI-CORRUPTION POLICIES, EMPLOYEE TRAINING AND KEY POLICIES, MONITORING THE INTERNAL WH ISTELBLOWER HOTLINE, COMPLIANCE RISK ASSESSMENT AND OFFERING ADVICE AND SUPPORT TO FIFA EM PLOYEES. THE COMPLIANCE DIVISION IS OVERSEEN BY THE CHIEF COMPLIANCE OFFICER WHO REPORTS T O SECRETARY GENERAL AND THE INDEPENDENT AUDIT AND COMPLIANCE COMMITTEE. IN ORDER TO FULFIL L ITS DUTIES, POWERS AND RESPONSIBILITES, THE FIFA COMPLIANCE DIVISION HAS UNRESTRICTED AU THORITY AND THE RIGHT TO ACCESS, INSPECT, REVIEW AND INVESTIGATE ANY ORGANIZATIONAL UNIT O F FIFA. CONTINUED BELOW UNDER LINE 7B EXPLANATION

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Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7B	-GREATER RECOGNITION AND PROMOTION OF WOMEN IN FOOTBALL WITH A MINIMUM OF ONE FEMALE REPRE SENTATIVE ELECTED AS A COUNCIL MEMBER PER CONFEDERATION, PROMOTION OF WOMEN AS AN EXPLICIT STATUTORY OBJECTIVE OF FIFA TO CREATE A MORE DIVERSE DECISION-MAKING ENVIRONMENT AND CULT URE -DISCLOSURE OF INDIVIDUAL COMPENSATION ON AN ANNUAL BASIS OF THE FIFA PRESIDENT, ALL F IFA COUNCIL MEMBERS, THE SECRETARY GENERAL AND RELEVANT CHAIRPERSONS OF INDEPENDENT STANDI NG AND JUDICIAL COMMITTEES -ENCHANCED CONTROL OF MONEY FLOWS: UNDER THE REFORMS, A FULLY I NDEPENDENT AUDIT AND COMPLIANCE COMMITTEE IS RESPONSIBLE FOR REVIEWING AND OVERSEEING ALL PROCESSES AND MONEY FLOWS, AND THE RESPECTIVE ROLES AND RESPONSIBILITIES OF THE CONGRESS, THE COUNCIL, THE FINANCE COMMITTEE, THE GENERAL SECRETARIAT, AND THE DEVELOPMENT COMMITTEE ARE MORE CLEARLY DEFINED WITH RESPECT TO FIFA'S REVENUE AND EXPENSES. -UNIVERSAL GOOD GOV ERNANCE PRINCIPLES FOR CONFEDERATIONS AND MEMBER ASSOCIATIONS, SUCH AS COMPULSORY ANNUAL I NDEPENDENT AUDIT REPORTS AS WELL AS INDEPENDENT JUDICIAL BODIES TO ENSURE A SEPARATION OF POWERS ON ALL LEVELS OF FOOTBALL STRUCTURES. -FIFA'S COMMITMENT TO HUMAN RIGHTS TO BE ENSH RINED IN THE FIFA STATUTES. -NEW FOOTBALL STAKEHOLDER COMMITTEE TO ENSURE GREATER TRANSPAR ENCY AND INCLUSION THROUGH BROADER STAKEHOLDER REPRESENTATION (INCLUDING PLAYERS, CLUBS AN D LEAGUES). THE FIFA STATUTES AND FIFA GOVERNANCE REGULATIONS FORESEE A CLOSE ENGAGEMENT W ITH MEMBERS OF THE INTERNATIONAL FOOTBALL COMMUNITY - I.E., MEMBER ASSOCIATIONS, CONFEDERA TIONS, LEAGUES, CLUBS, PLAYERS, AND RELEVANT EXPERTS. THE NEWLY CREATED FOOTBALL STAKEHOLD ER COMMITTEE IS AN EMBODIMENT OF THIS COMMITMENT, AS ARE THE PERIODIC FIFA EXECUTIVE FOOTB ALL SUBMITS, WHERE THE PRESIDENT AND SENIOR EXECUTIVES OF ALL MEMBERS ASSOCIATIONS HAVE A PLATFORM TO EXCHANGE BEST PRACTICES AND ACT AS A STRATEGIC ADVISORY FORUM FOR FIFA. 2026 F IFA WORLD CUP BIDDING PROCESS REFORMS: FIFA HAS DEVELOPED THE PROCESS THROUGH WHICH BIDS A RE EVALUATED, BY SIGNIFICANTLY IMPROVING THE ASSESSMENT MECHANISMS AND BY INTRODUCING NEW ADDITIONAL ELEMENTS: 1) 2026 BID EVALUATION TASK FORCE: ANALYSING AND ASSESSING THE DIFFER ENT ASPECTS OF SUCH A COMPLEX ENDEAVOUR REQUIRES VERY SPECIFIC KNOWLEDGE IN DIFFERENT AREA S, FROM THE TECHNICAL EXPERTISE TO THE LEGAL AND COMMERCIAL IMPLICATIONS INVOLVED. FOR THE PURPOSE OF CARRYING OUT THIS EVALUATION, FIFA HAD ESTABLISHED A GROUP TO BE COMPOSED OF C ERTAIN MEMBERS OF THE FIFA ADMINISTRATION WITH THE RELEVANT EXPERTISE, THE CHAIRMAN OF FIF A'S AUDIT AND COMPLIANCE COMMITTEE, THE CHAIRMAN OF FIFA'S GOVERNANCE COMMITTEE AND A MEMB ER OF THE ORGANIZING COMMITTEE FOR FIFA COMPETITIONS. 2) INDEPENDENT AUDIT COMPANY: A REPR ESENTATIVE OF THE APPOINTED INDEPENDENT AUDIT COMPANY ACTED AS AN OBSERVER OF THE BID EVAL UATION PROCESS AND THE ACTIVITIES CARRIED OUT BY THE 2026 BID EVALUATION TASK FORCE. FOLLO WING THE PUBLICATION OF THE BID EVALUATION REPORT BY THE 2026 BID EVALUATION TASK FORCE, T HE FIFA COUNCIL DESIGNATED THE

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Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7B	TWO BIDS - THE ONE JOINTLY SUBMITTED BY THE CANADIAN SOCCER ASSOCIATION, THE MEXICAN FOOT BALL ASSOCIATION AND THE UNITED STATES SOCCER FEDERATION, AS WELL AS THE ONE SUBMITTED BY THE MOROCCAN FOOTBALL ASSOCIATION - TO BE VOTED ON BY THE 68TH FIFA CONGRESS. ON JUNE 13, 2018, THE 68TH CONGRESS DESIGNATED THE UNITED BID (CANADA, MEXICO AND USA) AS HOSTS OF THE 2026 FIFA WORD CUP.

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Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	THE FORM 990 WAS PREPARED BY FIFA'S FINANCE DEPARTMENT BASED UPON FIFA'S FINANCIAL STATEMENTS. THE RETURN HAS BEEN DISCUSSED WITH FIFA'S OUTSIDE SWISS COUNSEL AND US TAX COUNSEL.

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Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	PERSONS PERFORMING ANY ACTIVITY FOR FIFA OR BEFORE BEING ELECTED OR APPOINTED ARE REQUIRED TO DISCLOSE ANY PERSONAL INTERESTS THAT COULD BE LINKED WITH THEIR PROSPECTIVE ACTIVITIES. PERSONS PERFORMING ANY ACTIVITY FOR FIFA ARE REQUIRED TO AVOID ANY SITUATION THAT COULD LEAD TO CONFLICTS OF INTEREST. CONFLICTS OF INTEREST ARISE IF PERSONS BOUND BY FIFA'S CODE OF EITHICS HAVE, OR APPEAR TO HAVE, PRIVATE PERSONAL INTERESTS THAT DETRACT FROM THEIR ABLIITY TO PERFORM THEIR DUTIES WITH INTEGRITY IN AN INDEPENDENT AND PURPOSEFUL MANNER. PRIVATE OR PERSONAL INTERESTS INCLUDE GAINING ANY POSSIBLE ADVANTAGE FOR THE PERSONS BOUND BY THE FIFA CODE OF ETHICS THEMSELVES, THEIR FAMILY RELATIVES, FRIENDS AND ACQUAINTANCES. PERSONS BOUND BY THE FIFA CODE OF ETHICS MAY NOT PERFORM THEIR DUTIES IN CASES WITH AN EXISTING OR POTENTIAL CONFLICE OF INTEREST. ANY SUCH CONFLICT IS REQUIRED TO BE IMMEDIATELY DISCLOSED AND NOTIFIED TO THE ORGANIZATION FOR WHICH THE PERSON BOUND BY THE FIFA CODE OF ETHICS PERFORMS HIS DUTIES. IF AN OBJECTION IS MADE CONCERNING AN EXITING OR POTENTIAL CONFLICT OF INTEREST OF A PERSON BOUND BY THE FIFA CODE OF ETHICS, IT SHALL BE REPORTED IMMEDIATELY TO THE ORGANIZATION FOR WHICH THE PERSON BOUND BY THE FIFA CODE CODE OF ETHICS PERFORMS HIS DUTIES FOR APPROPRIATE MEASURES. ALL COUNCIL MEMBERS AND ALL FIFA DIRECTORS MUST ANNUALLY SIGN A CONFIRMATION WITH REGARD TO CONFLICTS OF INTERESTS AND RELATED PARTIES. THE INVESTIGATORY CHAMBER IS CHARGED WITH INVESTIGATING POTENTIAL BREACHES OF THE FIFA CODE OF ETHICS ON ITS OWN INITIATIVE AND AT ITS FULL AND INDEPENDENT DISCRETION. IF A PRIMA FACIE CASE IS FOUND, THE INVESTIGATORY CHAMBER WILL OPEN INVESTIGATION PROCEEDINGS AND CONDUCT APPROPRIATE INQUIRIES. IF A RECOMMENDATION IS MADE FOR SANCTIONING, THE PARTY'S SANCTIONABLE CONDUCT AND POSSIBLE RULE BREACHES ARE INDICATED IN A FINAL REPORT TO THE ADJUDICATORY CHAMBER. THE ADJUDICATORY CHAMBER REVIEWS THE REPORT AND DECICES WHETHER FURTHER INVESTIGATION IS APPROPRIATE, WHETHER TO DISMISS THE CASE, OR WHETHER THE CASE SHOULD BE ADJUDICATED. IT IS ESSENTIAL THAT CONFLICTS OF INTEREST ARE IDENTIFIED AND MANAGED APPROPRIATELY. FIFA HAS ESTABLISHED A SET OF INTERNAL PROCESSES TO ENSURE THAT ANY SUCH POTENTIAL CONFLICTS OF INTEREST ARE SWIFTLY IDENTIFIED, WHICH INCLUDE: ANNUAL DECLARATIONS BY FIFA EMPLOYEES, THE FIFA MANAGEMENT AND COUNCIL MEMBERS OF POTENTIAL RELATED-PARTY TRANSACTIONS; ELIGIBILITY REVIEWS OF COUNCIL MEMBERS AND THE SECRETARY GENERAL; AND ASSESSMENTS OF PROCUREMENT PROCESSES RELATING TO ANY POTENTIAL CONFLICTS OF INTEREST WITH SUPPLIERS. RELATED-PARTY DISCLOSURES BY COUNCIL MEMBERS ARE MANAGED BY THE GOVERNANACE COMMITTEE. THE 2017 EDITION OF THE FIFA CODE OF CONDUCT EMPHASIZES THE IMPORTANCE OF IDENTIFYING POTENTIAL CONFLICT OF INTEREST. FIFA TEAM MEMBERS ARE REQUIRED TO IDENTIFY, REPORT AND ESCALATE ANY SUCH POTENTIAL CONFLICT OF INTEREST TO THEIR LINE MANAGERS AND TO THE FIFA COMPLIANCE DIVISION, AS WELL AS IN AN ANNUAL DISCLOSURE.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	COMPENSATION PROCESS - THE COMPENSATION SUB-COMMITTEE, AS DEFINED IN ART. 51 OF THE FIFA STATUTES, WAS ESTABLISHED BY THE AUDIT AND COMPLIANCE COMMITTEE, AND CONSISTS OF THE CHAIRPERSON OF FINANCE COMMITTEE, THE CHAIRPERSON OF THE AUDIT AND COMPLIANCE COMMITTEE, AND A THIRD MEMBER WHO IS JOINTLY APPOINTED BY THE TWO CHAIRPERSONS. THE THIRD MEMBER MUST FULFILL THE INDEPENDENCE CRITERIA AS DEFINED IN THE FIFA GOVERNANCE REGULATIONS. THE COMPENSATION SUB-COMMITTEE IS RESPONSIBLE FOR DEFINING THE SECRETARY GENERAL. NO PARTIES OTHER THAN THE SUB-COMMITTEE HAVE THE RIGHT TO DEFINE THE COMPENSATION OF THESE INDIVIDUALS. THE SUB-COMMITTEE ALSO MONITORS COMPLIANCE WITH THE COMPENSATION RULES, WHICH DESCRIBE THE PRINCIPLES, PRACTICES AND STANDARDS FOR THE PRESIDENT, THE VICE-PRESIDENTS, THE MEMBERS OF THE COUNCIL, AND THE SECRETARY GENERAL, AS WELL AS THE COMPENSATION OF THE CHAIRPERSON OF THE AUDIT AND COMPLIANCE COMMITTEE AND THE COSTS OF THE JUDICIAL BODIES ARE PUBLISHED ANNUALLY.

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Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	FIFA STATUES, CODE OF ETHICS, DISCIPLINARY CODE, LAWS OF THE GAME AND FINANCIAL REPORTS ARE AVAILABLE ONLINE AT WWW.FIFA.COM.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, LINE 10	A KEY COMPONENT OF THE AUDIT AND COMPLIANCE COMMITTEE'S MANDATE, AS STIPULATED IN THE FIFA STATUTES, IS TO OVERSEE THE DISTRIBUTION AND FLOW OF DEVELOPMENT OF FUNDS. SUPPORTED BY THE AUDIT AND COMPLIANCE COMMITTEE, THE FIFA ADMINISTRATION WORKED TO PROVIDE MUCH-NEEDED DEVELOPMENT FUNDING WHILE ALSO ENSURING THAT APPROPRIATE CONTROLS WERE IN PLACE. BY DOING SO, FIFA SUPPORTS ITS MEMBERS IN TWO WAYS: BY PROVIDING EXPERTISE TO HELP THEM STRENGTHEN THEIR CONTROLS, AND BY ALLOWING THEM TO CARRY ON DEVELOPING FOOTBALL. THE ADMINISTRATION IS INTENT ON ENSURING THAT FIFA'S ACTIVITIES ARE CONDUCTED WITH INTEGRITY.

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Return Reference	Explanation
FORM 990, PART VII	FIFA'S COMPENSATION POLICY IS DETERMINED BY THE RESPONSIBLE FIFA BODY AND IS BASED ON THE COMPENSATION LEVEL TO BE PAID ON THE SWISS AND INTERNATIONAL LABOR MARKET FOR EXPERIENCED MANAGEMENT STAFF. MOST OF FIFA'S GOVERNING DOCUMENTS AND FIFA'S FINANCIAL STATEMENTS ARE AVAILABLE ON ITS WEBSITE WWW.FILE.COM. ALL COMPENSATION EARNED BY OFFICERS, DIRECTORS AND SIGNIFICANT EMPLOYEES OF FIFA WAS EARNED OUTSIDE THE UNITIED STATES AND IS REVIEWED BY A RESPONSIBLE FIFA BODY (ALSO SEE PART VI, SECTION B, LINE 15B EXPLANATION). COMPENSATION OF KEY MANAGMENT PERSONAL - AS REQUIRED BY IFRS, FIFA QUALIFIES THE COUNCIL AND FIFA MANAGEMENT AS RELATED PARTIES. ALL COMPENSATION EARNED BY OFFICERS, DIRECTORS AND SIGNIFICANT EMPLOYEES OF FIFA WAS EARNED OUTSIDE THE UNITED STATES AND IS REVIEWED BY THE RESPONSIBLE FIFA BODY. FIFA HAS NO OFFICE, FIXED PLACE OF BUSINESS OR OTHER PERMANENT ESTABLISHMENT IN THE UNITED STATES. ACCORDING TO THE RULES AND PRINCIPLES IN PLACE FOR 2020, FIFA COUNCIL VICE-PRESIDENTS WHO ARE ALSO CONFEDERATIONS PRESIDENTS EACH RECEIVE A FIXED NET ANNUAL COMPENSATION OF USD 300,000. FIFA COUNCIL VICE PRESIDENTS WHO ARE NOT CONFEDERATIONS PRESIDENTS AND FIFA COUNCIL MEMBERS EACH RECEIVE A FIXED NET ANNUAL COMPENSATION OF USD 250,000. IN ADDITION, EACH MEMBER ALSO RECEIVES A DAILY ALLOWANCE WHILE ON DUTY USD 250, OR USD 150 IF FIFA COVERS BREAKFAST AND LUNCH OR DINNER. UNDER THE FIFA COMPENSATION, EXPENSES AND BENEFITS REGULATIONS FOR SENIOR OFFICIALS (MARCH 2017), FIFA COVERS THE EMPLOYER'S AND EMPLOYEE'S SOCIAL CONTRIBUTIONS, WHEREAS WITHOLDING TAXES ARE BEING DEDUCTED FROM THE SALARY OF THE COUNCIL MEMBER, AND PAID DIRECTLY BY FIFA TO THE TAX AUTHORITIES. FIFA DOES NOT COVER SOCIAL SECURITY CONTRIBUTIONS OR TAXES THAT MAY ALSO BE DUE IN THE COUNCIL MEMBERS' COUNTRY OF RESIDENCE. LONG-SERVING COUNCIL MEMBERS, WHICH ARE NOT FALLING UNDER THE FIFA COMPENSATION, EXPENSES AND BENEFITS REGULATIONS FOR SENIOR OFFICIALS (CEB), ARE ALSO ENTITLED TO RECEIVE ANNUAL PENSION PAYMENTS. FIFA BELIEVES THAT IT PAYS NO COMPENSATION IN RESPECT OF WHICH FORM W-2 OR 1099'S ARE REQUIRED TO BE ISSUED. COUNCIL MEMBER MAY NOT RECEIVE THE FULL USD 300,000 RESP. USD 250,000 IN 2020 DUE TO PRO-RATA CALCULATION, WHERE MEMBERS ONLY SERVE A PORTION OF THE YEAR AS AN ELECTED MEMBER. THE FIFA PRESIDENT - AS THE FIFA PRESIDENT AND AS A CHAIRMAN OF THE FIFA COUNCIL, HE RECEIVES A FIXED COMPENSATION AS WELL AS A VARIABLE COMPENSATION AND EMPLOYER CONTRIBUTIONS TO SOCIAL SECURITY. THE VARIABLE COMPENSATION IS PAID AS SHORT-TERM AND LONG-TERM VARIABLE COMPENSATION COMPONENTS, PLUS EMPLOYER CONTRIBUTIONS TO SOCIAL SECURITY. COMPENSATION OF COMMITTEE MEMBERS - UNDER THE NEW ADMINSITRATION, FIFA IS COMMITTED TO TRANSPARENCY. WHILE THE CURRENT EDITION OF THE FIFA GOVERNANCE REGULATIONS (ISSUED IN 2016) REQUIRES THE DISCLOSURE OF THE INDIVIDUAL ANNUAL COMPENSATION OF CERTAIN KEY FIGURES IN THE ORGANIZATION, FIFA IS DETERMINED TO GO FURTHER IN ENCOURAGING A CULTURE OF OPENNESS.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VIII, LINES 3 AND 11	ADDITIONAL DETAIL ABOUT "OTHER REVENUE AND "MISCELLANEOUS REVENUE" MAYBE FOUND IN THE FINANCIAL STATEMENTS.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VIII, IX AND XI	THE STATEMENTS OF REVENUE, FUNCTIONAL EXPENSES AND BALANCE SHEET ARE BASED UPON FIFA'S FINANCIAL STATEMENTS WHICH ARE PREPARED ON A CONSOLIDATED BASIS. ALMOST ALL OF THE REVENUES, EXPENSES AND ASSETS SHOWN ON THE FINANCIAL STATEMENTS ARE FIFA'S.

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Return Reference	Explanation
FORM 990, PART VIII, LINE 2	SEE RESPONSE TO PART 1, LINE 7. ADDITIONAL INFORMATION ABOUT "OTHER PROGRAM SERVICE REVENUES" IS INCLUDED IN THE FINANCIAL STATEMENTS.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART X, LINE 22	PENSION RESERVE THE PROVISIONS COVER THE FUTURE COSTS OF THE PENSION PLAN FOR MEMBERS OF THE FIFA COUNCIL. AN ANNUAL PENSION PAYMENT WILL BE MADE TO ALL LONG-SERVING FIFA COUNCIL MEMBERS NOT FALLING UNDER THE FIFA COMPENSATION, EXPENSES AND BENEFITS REGULATIONS FOR SENIOR OFFICIALS (CEB), WHICH ENTERED INTO FORCE ON MARCH 31, 2017, UNDER WHICH THE COMPENSATION IS LIMITED TO A MAXIMUM OF THE NUMBER OF YEARS THAT THE MEMBER HAS SERVED ON THE COUNCIL. FAMILY MEMBERS OR RELATIVES OF THE COUNCIL MEMBER ARE NOT ENTITLED TO RECEIVE ANY PAYMENTS. THE RETIREMENT PAYMENTS START IN THE FINANCIAL YEAR FOLLOWING RETIREMENT. THE FINANCIAL STATEMENT GIVES GREATER DETAIL. IN PARTICULAR, PLEASE SEE THE CONSOLIDATED STATEMENT OF CHANGES IN RESERVES IN THE FINANCIAL REPORT.

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Return Reference	Explanation
FORM 990, PART XII, LINE 1	FIFA'S FINANCIAL STATEMENTS ARE ESTABLISHED IN ACCORDANCE WITH INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS). THE FIFA FINANCIAL REPORT 2020 INCLUDES ADDITIONAL INFORMATION WHICH SHALL GIVE MORE BACKGROUND TO THE DECLARATION MADE BY FIFA IN THIS FORM 990. THE ORGANIZATION HAS NOT CHANGED ITS OVERSIGHT PROCESS OR SELECTION PROCESS DURING THE TAX YEAR.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XI, LINE 9	THE OTHER COMPREHENSIVE INCOME - TUSD 69,455,100

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

2021

Open to Public Inspection

Name of the organization
FEDERATION INTERNATIONALE DE FOOTBALL ASSOCIATION

Employer identification number
98-0132529

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

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) Disproprtionate 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
See Additional Data Table									

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

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

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)FIFA SUBSIDIARIES	A		

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 section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate 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.

Return Reference	Explanation

Additional Data

Software ID:
Software Version:
EIN: 98-0132529
Name: FEDERATION INTERNATIONALE DE FOOTBALL ASSOCIATION

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust

(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	(i) No
FIFA WORLD CUP BRAZIL ASSESSORIA LTD	SERVICE COMPANY	BR	FIFA	C			100.000 %		No
FIFA WORLD CUP SOUTH AFRICA (PTY) LTD (IN LIQUIDATION)	SERVICE COMPANY	SF	FIFA	C			100.000 %		No
FIFA DEVELOPMENT ZURICH AG	SERVICE COMPANY	SZ	FIFA	C			100.000 %	Yes	
FIFA WORLD CUP QATAR 2022 LLC	SERVICE COMPANY	QA	FIFA	C			51.000 %	Yes	
HOTEL ASCOT GMBH FIFA MUSEUM AG	HOTEL/MUSEUM	SZ	FIFA	C			100.000 %		No
FIFA FOUNDATION	FOUNDATION	SZ	FIFA	C			100.000 %		No
FIFA TICKETING AG	TICKET SALES	SZ	FIFA	C			100.000 %		No
2018 FIFA WORLD CUP TICKETING LLC	TICKET SALES	RS	FIFA	C			100.000 %		No
2014 FIFA WORLD CUP VENDA DE INGRESSOS LTDA	TICKET SALES	BR	FIFA	C			100.000 %		No
2010 FIFA WORLD CUP TICKETING (PTY) LTD	TICKET SALES	SF	FIFA	C			100.000 %		No
FIFA CLEARING HOUSE STICHTING	FOUNDATION	NL	FIFA	C			100.000 %		No
FIFA TICKETING LLC	TICKET SALES	QA	FIFA	C			100.000 %		No
FIFA WORLD CUP 2026 CANADA FOOTBALL LTD	SERVICE COMPANY	CA	FIFA	C			100.000 %		No
FIFA WORLD CUP 2026 US INC	SERVICE COMPANY	DC	FIFA	C			100.000 %		No
FIFA WORLD CUP PTY LTD	SERVICE COMPANY	AU		C			100.000 %		No