



## **World Aid Fostering Education and Agriculture**

An Arizona Non-profit Public Benefit Corporation

### **IRS FORM 1023 ATTACHMENT**

#### **Part IV Narrative Description of Your Activities**

##### **Overview**

World Aid Fostering Education and Agriculture (WAFEA) is a proactive organization that provides aids to the needy and also educate people to become self-reliant. It is the mission, duty, and purpose of World Aid Fostering Education and Agriculture to address, educate, coordinate, and provide aid and relief to the world most impoverished people at local and global levels, thereby giving them the opportunity to become self-reliant.

It is our duty to be available when we are capable to provide one of the most important yet basic human rights to ordinary people during times of extraordinary tribulation by trying to help them to secure their humanity through the provision of food.

The right to food is a human right derived from the International Covenant on Economic, Social, and Cultural Rights (ICESCR). The United Nations Special Report in 2002 defined it as follow:

“Right to adequate food is a human right, inherent in all people, to have regular, permanent and unrestricted access, either directly or by means of financial purchases, to quantitatively and qualitatively adequate and sufficient food corresponding to the cultural traditions of people to which the consumer belongs, and which ensures a physical and mental, individual and collective fulfilling and dignified life free of fear.”

The right to adequate food is realized when every man, woman and child, alone or in community with others, have the physical and economic access at all times to adequate food or means for its procurement.

##### **Education**

Many developing countries are unable to provide basic elementary education for their youth. The illiteracy rate amongst those people is very high and continues to grow. Some of these countries

educational infrastructures have been damaged because of wars and civil unrests. Thousands of young children do not have the opportunity to attend schools. Many females are forced to marry at a very young age as the result of no alternatives. The World Aid Fostering Education and Agriculture recognizes this alarming issue and is working to provide education to these people that are in desperate need. Our goals are to provide education in the following forms:

Vocational education: career training for adults in the fields of carpentry, masonry, and many more. WAFEA also intends to donate more equipment to vocational institutions in order to enhance learning and increase their enrollments. This will increase technically skillful individuals thereby reducing unemployment. WAFEA intends to help women of the developing countries by donating sewing machines and its accessories. This will help vulnerable women and widows to become self-supportive. Some developing countries infrastructures have been destroyed due to war and internal instabilities. WAFEA intends to provide woodworking tools like; claw hammers, tape measures, chisels, levels, screwdriver, nails and etc. to these developing countries for infrastructural development. Donation of computers and other advanced technological equipment to third world countries is high on WAFEA's platform as it will make them computer literate in catching up with the rest of the technological world. WAFEA also intends to provide necessary tools for blacksmith in their production of local tools such as hoes, cutlasses, shovels, diggers, axes, wheelbarrows etc. that will be used in crop production. WAFEA will have a team of volunteers that are expertise in specific aspect of trades dedicate their time to educate and prepare people for unique trades, crafts and careers. Our volunteers will involve in practical works that will help people become more specialize in various levels of skills. People will learn how to manufacture their own furniture, pots, cutlasses, wheelbarrows, fashion design and many more.

WAFEA believes educating our next generation and providing our youth with better career opportunities will make our planet a better place.

## **Agriculture**

Foods we eat to stay alive, Medications we need to get well, and Shelters we use to protect ourselves and our love ones. Agriculture provides life necessities and things we use daily to make our life comfortable. World Aid Fostering Education and Agriculture understands and appreciates the importance of Agriculture. That is why we consider Agriculture as a priority to take care of the fast growing population of our planet. WAFEA will engage in the following agricultural activities:

1. Traditional farming- we will cultivate domestic foods like rice and cassava. We will also do vegetable gardens for local products like orange, mango, pineapple, and etc. Most developing countries have thousands of women and children that are suffering from hunger and malnutrition. WAFEA intends to provide farming tools and equipment to these individuals making it easier for them to grow their own food. Encouraging local farmers to grow their own food stops their dependence on imported ones. Easy growth of their own food in abundance will help eradicate hunger and malnutrition.
2. Plantations- coffee and Cocoa farms. WAFEA intends to help local plantation owners with tools, equipment, and fertilizers in order to maximize their production.

3. Dairy/Poultry farms- Raising cow, goats, sheep, chickens and ducks etc. WAFEA will help to provide milk tanks, batch feeders, milk processing equipment, animal care supplies etc. The provision of these items to these animal raisers will make their animals healthier and their reproduction will increase.

WAFEA intends to provide aids to farmers that own farms in developing countries.

WAFEA also intends to embark on the above farming activities on public lands of third world countries. These agricultural endeavors will lead to higher productivity for the growing population of the world. This program will be funded by donations. About 25 percent of WAFEA's budget will be used on agricultural projects. WAFEA will have a team of volunteers that are expertise in specific aspect of trades dedicate their time to educate and prepare people for unique trades, crafts and careers. Our volunteers will involve in practical works that will help people become more specialize in various levels of skills. People will learn how to manufacture their own furniture, pots, cutlasses, wheelbarrows, fashion design and many more.

WAFEA truly believes assisting people with food supplies will only help them momentarily but educating them how to grow their own foods will make them to become self-reliant.

### **Orphanage Children**

Due to the compassionate nature of World Aid Fostering Education and Agriculture, It has comprehensively dedicated some of its services such as provision of basic necessities of life which may include educative lecture series to orphanage children in collaboration with their orphanage homes that are operating in accordance with international and U.S laws of adoption. WAFEA creates an atmosphere of responsiveness to the needs, aspirations, and goals of these orphans thereby making them important members of our global society.

WAFEA believes that these children must be given the same chances as their non-orphanage counterparts in every community they found themselves. We create the avenue that gives hope to the despaired and redirect them to the "**path of self-reliance.**" Reuniting lost children with their parents or guardians is one of WAFEA's cardinal concerns as it brings relief to the family.

Many developing countries have large number of orphans due to civil wars, HIV AIDS, and other diseases. WAFEA intends to these people and make them productive members of our society.

WAFEA will donate cloths and shoes to facilities and organizations that care for orphans. The funding of this project will totally rely on charity donations, ten percent of the WAFEA's budget will be used for this program.

### **Disaster Relief**

World Aid Fostering Education and Agriculture aims to provide disaster relief aid in the form of food and water to the severely disadvantaged who are affected by either a lack of existing community resources or a lack of funding and supplies to existing local infrastructures in the time of need. World Aid Fostering Education and Agriculture operates and focuses its resources locally and globally to communities who meet the aforementioned criteria regardless of their geographical location.

Examples of the severely disadvantaged populations would be those affected by natural disasters and the displaced victims of sectarian and ethnic violence such as the devastating results of Hurricane Katrina in the states of Louisiana and Mississippi and refugees of Rwanda civil war in Africa.

11.4 million Refugees are under the care of the United Nations. It is estimated that the total number of those who have been displaced has surpassed 25 million world-wide as of 2014. The total for 2006 was 9.9 million (source: The Office of the United Nations High Commissioner for Refugees).

We provide disaster relief aid through organizing volunteers to serve in affected areas by coordinating and carrying out the distribution of food, clothing, and water. The provisions will be derived from our general fund and public support. These aids to disaster victims will help restore their hopes and lives back to their normal activities. About 10 percent of WAFEA's budget is for disaster relief.

### **Ambassador Program**

World Aid Fostering Education and Agriculture seeks out opportunities for community outreach through our ambassador program which involves sending ambassador(s) to fulfill our mission of raising providing aid to the needy and educating them to become self-reliant by utilizing a variety of means such as charity mountaineering expeditions and clinics, charity motorcycle rides, photography, and writing. Through these means, the issue of education and hunger will be highlighted and brought to the attention of diverse audiences.

The funds received through the entirety of the corporation's activities will be used exclusively for the charitable purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code and will not be used for personal gains of any sort. Our ambassador program will focus on projects in developing countries that will be overseen by our ambassadors. These projects will be educational and agricultural. This will also create jobs and help better the lives of the poverty striking societies. About 5 percent of WAFEA's budget is for this program.

### **Sending goods to developing countries**

World Aid Fostering education and Agriculture seeks donations of new or used items such as computers, generators, school materials, farming tools and equipment, shoes and clothing, bicycles and wheelchairs etc. These goods are vital to the educational, agricultural, and human resource development of developing countries. Many of the schools in these developing countries lack electricity, computers, and other necessities for conducive learning environment. Due to limited farming tools and equipment, farmers have being unable to increase their productivity to meet the needs of the growing population. These donated goods will be shipped to developing countries that are in greatly in need of them. About 5 percent of WAFEA's budget will be allocated for this program.

### **Charity sports**

World aid fostering education and agriculture plan to organize sporting events that will bring people together from different culture and school of thoughts. These sporting events will include soccer, football, baseball, volleyball, and other active sports that may be interstates competitions. These competitions are purposely intended for the promotion peace tranquility. WAFEA intends to seek helps and even sponsorship from industries and companies to undertake our charity sports. This sporting event may be on an annual basis. About 5 percent of WAFEA's budget is intended for this program.

### **Distribution to Other Organizations and Individuals**

We do not fundraise for any specific organization and World Aid Fostering Education and Agriculture is not organized solely to contribute or fundraise for any specific entity. However, at the discretion of the board of directors we may at times, choose to contribute to other organizations who share a similar mission and only if the contributions further our exempt status, with the objective to educate and alleviate hunger.

One example of an organization which we may contribute to is the "Friends of the World Food Programme" (EIN 13-3843435) which is a U.S.-based, nonprofit, nonpartisan 501 (c)(3) tax-exempt charitable organization that focuses on building support in the United States for the United Nations World Food Programme (WFP) and other hunger relief operations which shares a similar mission to World Aid Fostering Education and Agriculture. WFP is the world's largest humanitarian organization, working to put hunger at the center of the international agenda, and promoting policies, strategies and operations that directly benefit the poor and hungry.

World Aid Fostering Education and Agriculture may exercise its right under law to contribute to non 501 (c)(3) organizations only on the condition that World Aid Fostering Education and Agriculture retains control over the use of the funds and maintaining records showing that the funds are used for exclusively charitable purposes in accordance to our mission. At the discretion of the board of WAFEA, at most 3 percent of WAFEA's budget will be allocated to other organizations and individuals sharing similar motives as WAFEA. Our donation to other organizations and individuals will help humanity in general.

### **Programs for Volunteers**

At times, per the discretion of the board of directors, we may provide internships or volunteer opportunities which will provide opportunities for involvement in outreach activities and programs in order to have a greater impact for change. One of the activities that volunteers may be involved in is basic education on topics such as nutrition, diet, agricultural techniques, livestock growing, and water treatment in order to promote sustainability. Such activities shall always be free of charge to participants and will not include compensation to the volunteers. This will create employment opportunities for the world's most impoverished countries.

This program as any of our programs is funded by general donations and 2 percent of the budget of WAFEA is for volunteer program.

### **Multimedia**

It is our goal to bring awareness from every medium possible and this does not exclude documentaries and photos of our activities, projects, and programs. By documenting and reporting our efforts we intend to broaden our outreach. These multimedia features will be recorded by our volunteers during the aforementioned activities and will be available to the public. This program is gear towards being accountable to our many donors and the world at large. Our multimedia will holistically cover all of our activities and projects in every part of the world we extend our assistance. About 5 percent of WAFEA's budget will be allocated to this program.

### **Foreign Activities**

In general, our foreign activities can be summed up into five categories: expeditions, contributions, disaster relief and aid, Agricultural and educational programs.

- Foreign contributions will include assistance given to individuals or organizations outside of the United States which have been selected by the board of directors after conducting due diligence and a thorough investigation. The process of selection is in accordance with all applicable laws and regulations concerning our exempt status such as collecting information (i.e. physical address, phone number, mailing address, and website, relationships with other organizations, financial standing which includes past and present, and governance).
- Foreign disaster relief and aid will include our efforts to provide aid to victims of natural disasters and/or of sectarian and ethnic violence as has been detailed in our Narrative of our Activities subtitled: Disaster relief
- Foreign educational programs will include our efforts to provide educational based lectures, slideshows, and in-field training and instruction as has been detailed in our Narrative of our Activities subtitled: Education.
- Agricultural programs include our effort to provide farming tools and equipment to enhance higher productivity as indicated in the activities subtitled: Agriculture.

### **Please Note:**

- Section 1.501(c)(3)-1(d)(2) of the regulations states that the term "charitable" is used in section 501(c)(3) of the Code in its generally accepted legal sense and includes the defense of human and civil rights secured by law.
- Section 1.501(c)(3)-1(d)(2) of the Income Tax Regulations states that the term "charitable" is used in section 501(c)(3) of the Code in its generally accepted legal sense and includes the advancement of education.

- Section 1.501(c)(3)-1(d)(3)(i)(a) of the regulations states that the term educational, as used in IRC 501(c)(3), relates to the instruction or training of the individual for the purpose of improving or developing his capabilities or the instruction of the public on subjects useful to the individual and beneficial to the community.
- Example 2 in Section 1.501(c)(3)-1(d)(3)(ii) of the regulations, makes it clear that "An organization whose activities consist of presenting public discussion groups, forums, panels, lectures, or other similar programs," is educational.
- Section 501(c)(3) of the Internal Revenue Code provides tax exemption for organizations organized and operated exclusively for charitable and/or educational purposes.

### **Fundraising**

World aid fostering Education and agriculture will organize fundraising events. These events will include barbecue with games, dance party, national and international dinners, car wash, charity ball, beauty pageant, sports tournament, running race, athletic tournament, comedy show or poetry night, etc. writing national and international organizations to help fund our educational and agricultural projects. Outlining our goals and objectives to football players and other world stars for humanitarian assistance is also an option for raising funds. Writing explicit and detailed protects for support or sponsorship to companies or industries with share similar goals is highlighted under this activity. About 5 percent WAFEA's budget is intended for this program.

### **Financial Information**

The sources of the corporation's income derive from personal resources and public donations. Additional income sources will include grants, sponsorship, and fundraising. The corporation disposes its income through the decisions made by its board of directors or through the decisions of the duly elected treasurer, whose power to pay expenses is set out by the board or the corporation's bylaws in accordance to the corporation's purpose. Expenses paid by the corporation include, but are not limited to: equipment purchases and rentals, ambassador's salary and boarding, insurance premiums, internet web site fees, publications, advertising, and miscellaneous board expenses.

### **Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractor**

**Line 1a. List the names, titles, and mailing addresses of all your officers, directors, and trustees. For each person listed, state their total annual compensation for all services to the organization whether as an officer, employee, or other position.**

<b>Name</b>	<b>Title</b>	<b>Mailing Address</b>	<b>Avg. Hours</b>	<b>Annual Compensation</b>
<b>Ansuman a Dukuly</b>	President	709 West Colt Drive, Payson, AZ, 85541	20/week	\$0

<b>Aliu Moses Trawally</b>	Vice president	3102 Yanceyville street, Apt. G, Greensboro, NC,27405	10/week	\$0
<b>Amara M. Kromah</b>	Treasurer	709 West Colt Drive, Payson, AZ, 85541	10/week	\$0
<b>Mohamed Sayon</b>	Secretary	2330 South Kearney Street Apt. 309, Denver, Colorado	10/week	\$0
<b>Ibrahim Kelleh</b>	Direcor	4140 W. McDowell Road # 125, Phoenix, AZ, 85009	10/week	\$0
<b>Total</b>				<b>\$ 0</b>

**Line 3a. For each of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c, attach a list showing their name, qualifications, average hours worked, and duties.**

There are no compensated officers, directors, trustees or employees. Please see the table above.

#### **Ansumana Dukuly, President**

Ansumana Dukuly, born on January 1, 1981 in Liberia is a highway patrol officer for the Arizona Department of Public safety. He co-founded the World Aid Fostering Education and Agriculture, of which he is still an active member. His personal background as a former refugee that lived in refugee camps for many years brings a unit perspective to the organization. Dukuly graduated from the Correctional Officer Training Academy [COTA], in Tucson Arizona and worked for the Arizona Department of Correction for several years. Dukuly does not only bring the compassionate and caring for the needy side, he also holds himself to a higher standard and holds other accountable for their actions.

#### **Aliu Moses Trawally, Vice President**

Aliu Moses Trawally born on June 27, 1984 in Voinjama, Lofa County Liberia, co-founded the World Aid Fostering Education and Agriculture and still is an active member. Aliu lived as a refugee in the republic of Guinea in the 1990s and early 2000. He moved to the USA in 2004, studied IT networking, and security at the ECPI University in Greensboro. Presently studying Business Administration at Ashworth College.

#### **Amara M. Kromah, Treasurer**

Amara M.Kromah, born June 13, 1980, in Zorwordamai town, Lofa County, Liberia, West Africa. He is a co-founder and an active member of World Aid Fostering Education and Agriculture. He obtained his diploma and West African Examination Council (WAEC) certificate in 2002 from E. Jonathan Goodridge Memorial High School in Liberia. In 2012, he obtained his Bachelor degree in



Biology from the University of Liberia. While in University, he served as senior and junior high school instructor from 2009-2014.

Due to his passion for his environment, Mr. Kromah played key roles in community service institution like the “**Foundation for Better Liberia.**” He was a founding member and became its first secretary general.

### **Mohamed Sayon, Secretary**

Born March 1st 1984 in Montserrado County, Monrovia Liberia. Sayon came to the US as a refugee and settled in Denver, Colorado. He worked for several Companies such as an Air Service Corporation as a Cabin Planner from 2005-2008, A&A Language Interpreting and Translating from 2006-2010, and graduated from Heritage College with a Degree in XMT. He is currently working for a Pathologist Company called Unipath LLC as an MLA from 2011-present. As young boy Sayon played Soccer and still sometimes do, because of his love for the game. His love for the game also led him to give back to the Community as a volunteer soccer Coach for youth soccer.

### **Ibrahim Kelleh, Director**

Ibrahim Kelleh was born in Liberia voinjama lofa county. He came to the united state on the resettlement program in order to be part of the dream. He has the profound thinking that the greatest thing about America is the American Dream. America allows you take that dream and bring it back to your country and help you inspire more people. Living in the US has provided him the opportunity to grow and develop both in his professional and personal life. Ibrahim goal in life is to use his little tools of experience in helping out people that possess this same dream to accomplish their potential in life.

### **Line 5a. Have you adopted a conflict of interest policy consistent with the sample policy in Appendix A?**

Yes. Please see the attached policy. This was adopted by resolution of the board of directors on December 20, 2014.

## **Part VI Your Members and Other Individuals and Organizations That Receive Benefits From You**

### **Line 1a. In carrying out your exempt purposes, do you provide goods, services, or funds to individuals?**

At the discretion of the board of directors, we may provide goods, services, or funds to individuals. That will include our disaster relief aid (i.e. food and water), agricultural equipment, or educational materials (e.g. our educational publications and pamphlets). In order to do so, we identify these individuals based on our research and referrals in the field. These individuals will be selected regardless of their religion, race, ethnicity, and age. Please refer to the Narrative of our Activities for more detailed information regarding our programs.

**Line 1b. In carrying out your exempt purposes, do you provide goods, services, or funds to organizations?**

We may at times provide funds to other organizations. For more detailed information regarding this activity please refer to the section of our Narrative of our Activities subtitled: Distribution to other organizations and individuals.

**Part VIII Your Specific Activities****Line 2a and 2b. Do you attempt to influence legislation?**

We have not yet spent any volunteer time or any part of our budget to influence legislation. Our legislative activities will always be insubstantial and less than 2% of our volunteer time and expenses, if we decide to do so. Currently we have no plans or program in place to undertake such activities.

**Line 3a. Do you or will you operate bingo or gaming activities?**

We will not operate bingo but will utilize raffle games in our annual banquet fundraisers or at times on the corporation's website.

An example of this activity would be offering 50/50 raffle games at our fundraising banquets and auctions. The participants will buy tickets of low value (e.g. \$1) and with each ticket; they would have one chance of winning half of the pot at the end of the event. The other half of the pot will go towards the fundraising goal. Participants will generally donate their winnings back to the pot to be used toward the event's goal.

There will be no compensation of any sort for volunteers who carry on or help with these activities and all income and expenses will be documented as they occur.

**Line 3c. List the states and local jurisdictions, including Indian Reservations, in which you conduct or will conduct gaming or bingo.**

In general, we anticipate holding our banquets in State of Arizona and so the gaming activities related to such events. If the event would be held outside of the state of Arizona, we will observe and comply with all applicable Federal and State laws in carrying on such activities and that holds true for all 50 states of the United States.

**Line 4a. Do you or will you undertake fundraising? If "Yes," check all the fundraising programs you do or will conduct. Attach a description of each fundraising program.**

"Yes" to the following:

Mail solicitations, email solicitation, personal solicitation, foundation grant solicitations, vehicles, accept donations on your website and other.

### **Mail Solicitations**

We will be sending fundraising letters to businesses and individuals at least annually to request that they donate funds to support World Aid Fostering Education and Agriculture or to be cordially invited to attend our annual fundraising banquet and auction.

### **Phone Solicitation**

We will be fundraising by telephone solicitation. It involves calling prospective or existing donors and asking for support.

### **Email Solicitation**

We will be utilizing internet solicitation methods, including but not limited to email, social media contacts, and other mediums.

### **Personal Solicitation**

We will be fundraising by approaching a broad spectrum of entities and individuals in person to share the mission of World Aid Fostering Education and Agriculture and seek public support.

### **Foundation Grant Solicitations**

We will be applying for private or public foundation grants. We have no current arrangement for this method at this time.

### **Vehicle, Boat, Plane, or Similar Donations**

We will solicit and accept in-kind donations with the intent of using the vehicles for the corporation's mission such as our ambassador program.

### **Accept Donations on Your Website**

We do accept donations on our website. This function will be accessible through "donate" tab on the website of the corporation. The payments are processed by PayPal, Inc. and are directed to the corporation's bank account.

### **Other**

**Slideshows and Lectures.** We will be accepting donations during our lectures and slideshow program. (Please see the Narrative of our Activities for further information regarding this activity.)

**Small Scale Fundraising Events.** At times we will be holding road-side small-scale fundraising events. The work performed for such events shall be "Volunteer Labor" and without

compensation. The material used for such events shall only come from the gifts or contributed products. Volunteer charity lemonade or cookie sale would be an example.

**Banquet and Auctions.** We will also be holding at least one fundraising banquet and auction annually. All auction items will be from the gifts or contributed merchandise and all the work performed for such events shall be volunteer labor and without compensation.

**Web-related Donations.** We may make arrangements with commercial organizations for donations based on sales referrals. For example, some web sites (such as Amazon.com) allow nonprofit organizations to receive donations for sales which were referred from their web site. Some local businesses in our area might also make such offers to non-profit organizations. We would only consider this for items and services related to our organization's activities and topics (e.g. books on Malnutrition and Hunger). We currently have no specific plans or contracts, but it's prudent to mention the possibility.

**Sale of Merchandise.** We may have shirts, hats, mugs, and similar items available through our website which will bear our logo and mission statement. We are only considering the sale of donated and contributed products at this time. The revenue from this activity is anticipated to be insubstantial and we have no current arrangement or contract for this.

**Line 4c. Do you or will you engage in fundraising activities for other organizations?**

No. We do not fundraise for any specific organization and World Aid Fostering Education and Agriculture is not organized solely to contribute or fundraise for any specific entity. However, at the discretion of the board of directors we may at times, choose to contribute to other 501 (c)(3) organizations which share a similar mission and only if the contributions further our exempt status. (Please see the Narrative of our Activities for more information regarding how we contribute to other organizations.)

**Line 4d. List all states and local jurisdictions in which you conduct fundraising. For each state or local jurisdiction listed, specify whether you fundraise for your own organization, you fundraise for another organization, or another organization fundraises for you.**

World Aid Fostering Education and Agriculture is primarily based in the state of Arizona, however, we will engage in fundraising in all 50 states of the United States whether via internet solicitation, mail-outs, banquets or activities such as our ambassador program or slide-shows and presentations. For more information about these activities please refer to the Narrative of Our Activities.

We will not raise funds for other organizations; No other organization will raise funds for us and we will only fundraise for ourselves. This rule holds true for all 50 States of the United States.

**Line 4e. Do you or will you maintain separate accounts for any contributor under which the contributor has the right to advise on the use or distribution of funds?**

We do not anticipate soliciting contributions where the donor has the right to advise how to use or distribute the funds. However, we will comply with and recognize special requests, notes, terms, and conditions which are specified by contributors and will maintain a separate account for that specific donation. An example of this rule is foundation grants. There may be situations whereby we solicit a foundation grant for a specific purpose; (e.g. education) and in those cases the grant, if awarded, will probably have restrictions on the activities it can support. Honoring those terms is inherent in the grant application process.

**Line 11. Do you or will you accept contributions of: real property; conservation easements; closely held securities; intellectual property such as patents, trademarks, and copyrights; works of music or art; licenses; royalties; automobiles, boats, planes, or other vehicles; or collectibles of any type?**

We may accept contributions of: real property; closely held securities; intellectual property such as patents, trademarks, and copyrights; works of music or art; licenses; royalties; automobiles, boats, planes, or other vehicles; or collectibles of any type if said contributions further the purposes of this corporation. We will not accept donations if any conditions imposed by the donor on the contribution limit the corporation's ability to achieve its purposes or force this corporation to conduct activities that are not in furtherance of 501(c)(3) purposes. We will ensure that donations are accepted in accordance with 501(c)(3) regulations and we will properly determine fair market value according to IRS Publication 561. We currently have no specific plans, but it's prudent to mention the possibility.

**Line 12a. Do you or will you operate in a foreign country or countries?**

**Answers to 12a, b, c and d are as follow:**

World Aid Fostering Education and Agriculture (WAFEA) is a proactive organization that provides aids to the needy and also educate people to become self-reliant, regardless of its geographical position. Therefore World Aid Fostering Education and Agriculture may operate in any country and any region in any country around the world where we may fulfill our mission and further our exempt status. World Aid Fostering Education and Agriculture will obtain any required permits or permissions from the respective governments of any country we may operate in as required by law. This includes complying with the sanctions, embargoes, and other restrictions imposed by the United States government to such countries. For detailed information regarding our foreign activities please refer to the section of our Narrative of our Activities titled: Foreign activities. We may work closely<sup>[1]</sup> with other non-profit and non-governmental organizations who are active participants in the same field. This will allow us to further our exempt status by providing the services and aid in a timely and effective manner.

<sup>[1]</sup>**Note:** Working closely with other organizations does not constitute a "Close Connection" as it is defined on page 11, line 15 of the IRS publication of instruction for form 1023. It merely refers to exchange of information, non-financial data, suggestions, and advices on locations and ways to address and direct the focus based on up-to-date information.)

**Please Note:** Rev. Rul. 71-460, 1971-2 C.B. 231

- “A domestic corporation that conducts a part or all of its charitable activities in a foreign country is not precluded from exemption under section 501(c)(3) of the Code. A domestic corporation that is otherwise exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954 carries on part of its charitable activities in foreign countries. Held, since its activities are charitable within the meaning of section 501(c)(3) of the Code when carried on within the United States, the conduct of such activities elsewhere does not preclude the organization from qualifying as an exempt organization under that section.
- The same conclusion applies if all of its charitable activities are carried on in foreign countries. With respect to deductibility of contributions to the organization under section 170 of the Code, see Revenue Ruling 63-252, C.B. 1963-2, 101 and Revenue Ruling 66-79, C.B. 1966-1, 48.”

**Line 13a. Do you or will you make grants, loans, or other distributions to organization(s)?**

We do not offer or provide grants or loans to other organizations. Distributions to other organizations will be documented with copies of receipts, letters, or other relevant documents. According to our bylaws, any distribution would have to be approved by the board of directors. The method of approval would be documented. Distributions to organizations have not yet occurred since the incorporation.

**Please Note:** Rev. Rul. 68-489, 1968-2 C.B. 210

- An organization will not jeopardize its exemption under section 501(c)(3) of the Code, even though it distributes funds to nonexempt organizations, provided it retains control and discretion over use of the funds for section 501(c)(3) purposes.
- An organization exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954 distributed part of its funds to organizations not themselves exempt under that provision. The exempt organization ensured use of the funds for section 501(c)(3) purposes by limiting distributions to specific projects that are in furtherance of its own exempt purposes. It retains control and discretion as to the use of the funds and maintains records establishing that the funds were used for section 501(c)(3) purposes. Held, the distributions did not jeopardize the organization's exemption under section 501(c)(3) of the Code.

**Line 13b. Describe how your grants, loans, or other distributions to organizations further your exempt purposes.**

We do not offer or provide loans or grants to other organizations. Our contributions to other organizations will only include funds necessary to carry on our mission as it has been described in the Narrative of our Activities. These contributions would be funds donated to other organizations which are active in the field and are capable of addressing the issues of chronic malnutrition, hunger, or disaster relief aid in a more timely and effective way than World Aid

Fostering Education and Agriculture would be able to at that given time. The board of directors will conduct due diligence and maintain control of any funds contributed to any organizations regardless of their exempt status and will comply with all applicable laws and guidelines to further our exempt status.

**Line 14a. Do you or will you make grants, loans, or other distributions to foreign organizations?**

We do not offer or provide grants or loans to any foreign or domestic organizations. If we decide that a contribution or distribution is necessary to fulfill our mission and our duty to further our exempt status, we will contribute at the discretion of the board of directors to foreign organizations. An example would be contributing to an orphanage that is providing housing for and food to orphaned or displaced children. If we decide to contribute to such an institution, we will stipulate how the funds shall be used and will require the recipient to provide us with detailed records and financial proof of how the funds were utilized.

Although adherence and compliance with the US Department of the Treasury's publication the "Voluntary Best Practice for US. Based Charities" is not mandatory, we the directors of World Aid Fostering Education and Agriculture willfully and voluntarily recognize and put to practice these guidelines and suggestions to reduce, develop, re-evaluate, and strengthen a risk-based approach to guard against the threat of diversion of charitable funds or exploitation of charitable activity by terrorist organizations and their support networks.

We also comply and put to practice the federal guidelines, suggestion, laws, and limitation set forth by pre-existing U.S. legal requirements related to combating terrorist financing, which include, but are not limited to, various sanctions programs administered by the Office of Foreign Assets Control (OFAC) in regard to our foreign activities.

**Line 14b. Provide the name of each foreign organization, the country and regions within a country in which each foreign organization operates, and describe any relationship you have with each foreign organization.**

At this time World Aid Fostering Education and Agriculture has no relationship with any foreign organizations nor are there any current plans in progress to establish such relationships. Therefore, we cannot list any countries or regions at this time. That is not to say that it is not our intent to possibly establish a relationship with a foreign organization in the future but specific organizations and countries have not been identified at this time. Should there be any attempts to establish relationships in the future, World Aid Fostering Education and Agriculture will act with due diligence and in full accordance of any laws and requirements governing this corporation.

**Line 14c. Does any foreign organization listed in line 14b accept contributions earmarked for a specific country or specific organization?**

As mentioned above, we have no relationship with any foreign organizations, hence there are no organizations to list from line 14b. Furthermore, if we were to contribute to any foreign organizations in the future, we would not contribute to any organizations that specify, earmark or

require that any part of our contributions be out of our control or in any way to be directed to any other organization other than the recipient(s) or organization(s) originally selected by World Aid Fostering Education and Agriculture We will maintain full control of the contributed funds at all times with records and receipts, and if available, with supervision of our ambassadors in the field.

**Line 14d. Do your contributors know that you have ultimate authority to use contributions made to you at your discretion for purposes consistent with your exempt purposes?**

It is very clear to our contributors and especially the public how we operate, direct funds and the nature of programs. The donation page of our website lists where the donations go and for what purpose. For contributions other than credit cards, we have a donation form available which every contributor is required to fill and it specifically points out our mission, goals and functions. A copy of this form is included in with this attachment for your consideration.

**Line 14e. Do you or will you make pre-grant inquiries about the recipient organization?**

We do not offer or provide grants to any individuals or organizations. But for any contributions made by World Aid Fostering Education and Agriculture to any organization, we take into consideration the tax-exempt status, overall financial standing of the recipient and we inquire about:

- The recipient's name in English, in the language of origin, and any acronym or other names used to identify the recipient
- The jurisdictions in which the recipient maintains a physical presence;
- Any reasonably available historical information about the recipient that assures us of the recipient's identity and integrity;
- The available postal, email and website addresses and phone number of each place of business of the recipient;
- A statement of the principal purpose of the recipient, including a detailed report of the recipient's projects and goals;
- Copies of any public filings or releases made by the recipient, including the most recent official registry documents, annual reports, and annual filings with the pertinent government, as applicable; and
- The recipient's sources of income, such as official grants, private endowments, and commercial activities.

**Line 14f. Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes?**



We generally will not contribute to any organization unless we have an ambassador in that country overseeing the distribution of the funds regardless of their location, domestic or foreign. The board of directors will conduct due diligence and maintain control of any funds contributed to any organizations and will comply with all applicable laws and guidelines. We will also, at our discretion, conduct the following to verify and ensure that funds are used appropriately and safely:

- conducting a reasonable search of publicly available information to determine whether the recipient is suspected of activity relating to terrorism, including terrorist financing or other support;
- assuring that recipients do not appear on OFAC’s master list of Specially Designated Nationals (the “SDN List”), maintained on OFAC’s website at [www.treas.gov](http://www.treas.gov) and are not otherwise subject to OFAC sanctions;
- with respect to key employees, members of the governing board, or other senior management at the recipient’s principal place of business, and for key employees at the recipient’s other business locations, we will, to the extent reasonable, obtain the full name in English, in the language of origin, and any acronym or other names used; nationality; citizenship; current country of residence; and place and date of birth;
- As a pre-condition to the issuance of a charitable contribution, we will require the recipient to certify that they are in compliance with all laws, statutes, and regulations restricting U.S. persons from dealing with any individuals, entities, or groups subject to OFAC sanctions.

### **Part IX Financial Data**

#### **A. Statement of Revenues and Expenses and Projected Data for 2016, 2017, and 2018 Tax Years**

The following table consists of the projected gross income from monetary donations, grants, and gifts to the corporation. This includes the promotional merchandise sales as well as services rendered. The table is sorted alphabetically.

<b>Revenue Title</b>	<b>2016 Tax Year</b>	<b>2017 Tax Year</b>	<b>2018 Tax Year</b>
Online / Credit Cards	\$20,400.00	\$22,440.00	\$24,684.00
Checks	\$10,800.00	\$11,880.00	\$13,068.00
Grants	\$8,400.00	\$9,240.00	\$10,164.00

In kind Donations	\$5,400.00	\$5,940.00	\$6,534.00
Equipment Donation	\$1,440.00	\$1,584.00	\$1,742.40
Sponsorships	\$3,000.00	\$3,300.00	\$3,630.00
Fundraisers	\$12,000.00	\$13,200.00	\$14,520.00
<b>Total revenue:</b>	<b>\$61,440.00</b>	<b>\$67,584.00</b>	<b>\$74,342.40</b>

**Line 23. Any expense not otherwise classified (attach itemized list.)**

The following table consists of the corporation expenses, expenditures and spending for the shown years. Please refer to the second worksheet for further itemizations. Please note that the inflation rate for the years of 2017 and 2018 has been calculated based on a 10% increase annually.

<b>Expense Title</b>	<b>2016 Tax Year</b>	<b>2017 Tax Year</b>	<b>2018 Tax Year</b>
Funds Spent On Actual Programs	\$52,380.00	\$58,071.00	\$64,353.75
Fundraising Expenses	\$1,200.00	\$1,260.00	\$1,323.00
Postage	\$2,400.00	\$2,520.00	\$2,646.00
Printing	\$480.00	\$504.00	\$529.20
Office Supplies & Software	\$240.00	\$252.00	\$264.60
Telephone & Internet	\$600.00	\$630.00	\$661.50
Travel, Lodging, and Meals	\$4,020.00	\$4,221.00	\$4,315.55
Licensing Fees	\$120.00	\$126.00	\$132.30
<b>Total Expenses:</b>	<b>\$61,440.00</b>	<b>\$67,584.00</b>	<b>\$74,342.40</b>

**Further Breakdown of Expenses**

<b>Expense</b>	<b>Month</b>	<b>Year</b>	<b>Clarification Notes</b>
Fundraising Expenses	\$120	\$1,200	Calculated based on 10% of average fundraising revenue.
Postage	\$240	\$2,400	This will meet the corporation's need on postal services including equipment shipment by ocean freight overseas.
Printing	\$40	\$480	This will include the publications, internal and legal paperwork.
Office Supplies & Software	\$20	\$240	We try our best to only use "Open Source" software. This will cover the office supplies.
Telephone & Internet	\$50	\$600	Charges are based on an average monthly national plan of \$50 a month.
Travel, Lodging & Meals	\$10	\$4,020	This will cover our ambassadors travel expenses while overseeing our operation overseas.
Licensing Fees	\$10	\$120	This will meet the corporation's need on local (State) licenses and fees.

**B. Balance Sheet (for your most recently completed tax year)**

World Aid Fostering Education and Agriculture has had no income or expenses in for the year of 2014.

**Part IX, Section B Line 10. Itemized Non-cash Assets of Aid Fostering Education and Agriculture**

World Aid Fostering Education and Agriculture does not currently own any non-cash assets.