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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 black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047

2012

Open to Public Inspection

A For the 2012 calendar year, or tax year beginning and ending

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending

C Name of organization
HANDICAP INTERNATIONAL

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address) 6930 CARROLL AVENUE

Room/suite 240

City, town, or post office, state, and ZIP code TAKOMA PARK, MD 20912

F Name and address of principal officer ELIZABETH MACNAIRN
SAME AS C ABOVE

D Employer identification number
55-0914744

E Telephone number (301)891-2138

G Gross receipts $ 6,142,416.

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) Are all affiliates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

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

J Website: ▶ WWW.HANDICAP-INTERNATIONAL.US

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

L Year of formation: 2006

M State of legal domicile: DC

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: SEE PART III, LINE I.		
	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	8
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	8
	5	Total number of individuals employed in calendar year 2012 (Part V, line 2a)	5	15
	6	Total number of volunteers (estimate if necessary)	6	15
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.

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			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	5,717,001.	6,140,223.
	9	Program service revenue (Part VIII, line 2g)	0.	0.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	670.	201.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	1,992.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	5,717,671.	6,142,416.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	2,301,097.	4,379,044.
	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)	671,957.	792,928.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	48,000.	60,000.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 696,713.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,423,744.	1,047,458.
	18	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	5,444,798.	6,279,430.
	19	Revenue less expenses Subtract line 18 from line 12	272,873.	-137,014.

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	1,112,508.	2,678,333.
	21	Total liabilities (Part X, line 26)	512,266.	2,215,105.
	22	Net assets or fund balances Subtract line 21 from line 20	600,242.	463,228.

SCANNED JUL 24 2013

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

▶ Elizabeth MacNairn
Signature of officer — Date: 7-5-2013

▶ ELIZABETH MACNAIRN, EXECUTIVE DIRECTOR
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: DAVID F. GRALING CPA | Preparer's signature: David F. Graling CPA | Date: 7-2-13 | Check if self-employed ☐ | PTIN: P00366995

Firm's name ▶ GELMAN, ROSENBERG & FREEDMAN | Firm's EIN ▶ 52-1392008

Firm's address ▶ 4550 MONTGOMERY AVE SUITE 650N
BETHESDA, MD 20814-2930 | Phone no. (301) 951-9090

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

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

5/16 4

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission

SEE SCHEDULE O

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

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 [X] No

If "Yes," describe these changes on Schedule O

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

4a (Code _____) (Expenses $ 1,133,498. including grants of $ 974,445.) (Revenue $ _____)

DEMOCRATIC REPUBLIC OF CONGO:
"OPTIMIZING & INCREASING HUMANITARIAN RESPONSE IN NORTH KIVU THROUGH DISABILITY & VULNERABILITY FOCAL POINTS" IN THE DEMOCRATIC REPUBLIC OF CONGO, HI PROVIDES A HUMANITARIAN LOGISTICS PLATFORM TO MAXIMIZE THE AMOUNT OF HUMANITARIAN ASSISTANCE PROVIDED TO THE POPULATION. THE PROJECT ALLOWS STAKEHOLDERS TO BENEFIT FROM WORK SPACE, VEHICLE REPAIR, STORAGE SPACES AND TRANSPORTATION OF MATERIAL TO REMOTE AREAS. THE GRANT AMOUNTS REPORTED IN THIS SECTION WERE SUB-GRANTED TO OUR IMPLEMENTING PARTNER, HANDICAP INTERNATIONAL FEDERATION.

4b (Code _____) (Expenses $ 578,072. including grants of $ 496,957.) (Revenue $ _____)

KENYA:
HI INCREASES THE INCLUSION OF PERSONS WITH DISABILITIES IN REFUGEE CAMPS AND HOST COMMUNITIES IN THE 400,000-PERSON DADAAB REFUGEE CAMP. THE PROGRAM'S GOAL WAS TO EMPOWER REFUGEE AND HOST COMMUNITY MEMBERS TO INCREASE REHABILITATION SERVICES AND DISABILITY INCLUSION, IN ADDITION TO IMPROVING REFERRALS AND LINKAGES TO HEALTH SERVICE PROVIDERS IN KENYA. DURING THE ONE YEAR PROGRAM, OVER 40,000 PHYSICAL AND COMMUNITY BASED REHABILITATION SESSIONS WERE PROVIDED TO MORE THAN 500 PEOPLE WITH DISABILITIES PARTICIPATING IN COMMUNITY FORUMS IN ADDITION TO THE DISTRIBUTION OF ASSISTIVE DEVICES TO 425 PEOPLE. THE GRANT AMOUNTS REPORTED IN THIS SECTION WERE SUB-GRANTED TO OUR IMPLEMENTING PARTNER, HANDICAP INTERNATIONAL FEDERATION.

4c (Code _____) (Expenses $ 541,011. including grants of $ 465,096.) (Revenue $ _____)

HAITI:
"REHABILITATION AND REINTEGRATION OF PERSONS WITH DISABILITIES IN HAITI"
IN HAITI, HI STRENGTHENS THE HAITIAN REHABILITATION SECTOR SO THAT CHILDREN, WOMEN AND MEN WITH DISABILITIES ARE ABLE TO BE FULLY INCLUDED AND PARTICIPATE IN THE HAITIAN SOCIETY. HI PROVIDES TRAINING FOR PROSTHETIC AND ORTHOTIC TECHNICIANS, REHAB TECHNICIANS AND PROMOTES BOTH PROFESSIONS. THIS WILL PROVIDE LOCAL CAPACITY TO MEET HAITIAN REHABILITATION NEEDS. THE GRANT AMOUNTS REPORTED IN THIS SECTION WERE SUB-GRANTED TO OUR IMPLEMENTING PARTNER, HANDICAP INTERNATIONAL FEDERATION.

4d Other program services (Describe in Schedule O)
(Expenses $ 2,841,229. including grants of $ 2,442,546.) (Revenue $ _____)

4e **Total program service expenses** ▶ 5,093,810.

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	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*?	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
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		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
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		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b	X	
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the United States? *If "Yes," complete Schedule F, Parts II and IV*	15	X	
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the United States? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I*	17	X	
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
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		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
21	Did the organization report more than $5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X
22	Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K If "No", go to line 25*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3) and 501(c)(4) 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		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
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		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701 2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	33		X
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		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
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		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	X	

Part V **Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response to any question in this Part V ☐

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	1a	15		
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		1c	X	
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	15		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b	X	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions)				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No," 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		X
b	If "Yes," enter the name of the foreign country: ▶ _____ See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? N/A		8		
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the organization make any taxable distributions under section 4966? N/A		9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person? N/A		9b		
10	**Section 501(c)(7) organizations.** Enter				
a	Initiation fees and capital contributions included on Part VIII, line 12 N/A	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 N/A	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 N/A	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? N/A		13a		
	Note. See the instructions for additional information the organization must report on Schedule O				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*		14b		

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

Check if Schedule O contains a response to any question in this Part VI [X]

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 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.

[X] Own website [ ] Another's website [X] 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, physical address, and telephone number of the person who possesses the books and records of the organization. ▶

ISAAC M. MINTZ - (301)891-2138
6930 CARROLL AVENUE, NO. 240, TAKOMA PARK, MD 20912

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

Check if Schedule O contains a response to any question in this Part VII ☐

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

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

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

List persons in the following order: individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons.

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) NANCY KELLY PRESIDENT	2.00	X		X				0.	0.	0.
(2) ROSALIND GRIGSBY TREASURER	3.00	X		X				0.	0.	0.
(3) JOHN LANCASTER SECRETARY	2.00	X		X				0.	0.	0.
(4) PHILIPPE CHABASSE BOARD MEMBER	2.00	X						0.	0.	0.
(5) DOMINIQUE LE VAN TRUOC BOARD MEMBER (THROUGH 12/6/12)	2.00	X						0.	0.	0.
(6) PATRICK SEGAL BOARD MEMBER	2.00	X						0.	0.	0.
(7) TAPAN BANERJEE BOARD MEMBER	2.00	X						0.	0.	0.
(8) CLEMENTINE OLIVIER BOARD MEMBER	2.00	X						0.	0.	0.
(9) JACQUES TASSI BOARD MEMBER	2.00	X						0.	0.	0.
(10) ELIZABETH MACNAIRN EXECUTIVE DIRECTOR	40.00			X				85,870.	0.	6,176.
(11) ISAAC M. MINTZ DIRECTOR OF FINANCE	40.00			X				67,704.	0.	10,818.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Sub-total								153,574.	0.	16,994.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								153,574.	0.	16,994.

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 ▶ 0

		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		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
FAIRCOM NEW YORK GROUP, 12 WEST 27TH STREET, 13TH FLOOR, NEW YORK, NY 10001	DIRECT MAIL CAMPAIGN MGMT & COPYWRITING	534,601.
EURO - AMERICAN, 12 WEST 27TH STREET, 13TH FLOOR, NEW YORK, NY 10001	DIRECT MAIL CAMPAIGN MANAGEMENT	124,901.

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 ▶ 2

Part VIII Statement of Revenue

Check if Schedule O contains a response to any question 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, 513, or 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	3,199,738.			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	2,940,485.			
	g Noncash contributions included in lines 1a-1f $					
	h Total. Add lines 1a-1f	▶	6,140,223.			
Program Service Revenue		Business Code				
	2a					
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f	▶				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)	▶	201.			201.
	4 Income from investment of tax-exempt bond proceeds	▶				
	5 Royalties	▶				
		(i) Real	(ii) Personal			
	6a Gross rents					
	b Less rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)	▶				
		(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory					
	b Less cost or other basis and sales expenses					
	c Gain or (loss)					
	d Net gain or (loss)	▶				
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c) See Part IV, line 18	a				
	b Less direct expenses	b				
	c Net income or (loss) from fundraising events	▶				
	9a Gross income from gaming activities See Part IV, line 19	a				
	b Less direct expenses	b				
	c Net income or (loss) from gaming activities	▶				
	10a Gross sales of inventory, less returns and allowances	a				
	b Less cost of goods sold	b				
	c Net income or (loss) from sales of inventory	▶				
	Miscellaneous Revenue	Business Code				
	11a OTHER REVENUE	900099	1,992.			1,992.
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d	▶	1,992.			
	12 Total revenue See instructions.	▶	6,142,416.	0.	0.	2,193.

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 to any question 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 governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16	4,379,044.	4,379,044.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	170,568.	55,228.	96,931.	18,409.
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	482,372.	272,694.	126,108.	83,570.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	23,484.	15,577.	5,146.	2,761.
9 Other employee benefits	67,854.	45,862.	12,807.	9,185.
10 Payroll taxes	48,650.	24,803.	16,140.	7,707.
11 Fees for services (non-employees)				
a Management				
b Legal	15,731.		15,731.	
c Accounting	51,916.		51,916.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	60,000.			60,000.
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O)	54,570.	25,283.	28,664.	623.
12 Advertising and promotion				
13 Office expenses	45,877.	7,006.	31,942.	6,929.
14 Information technology				
15 Royalties				
16 Occupancy	84,720.	44,251.	27,473.	12,996.
17 Travel	110,076.	51,571.	45,539.	12,966.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	26,884.	17,276.	9,501.	107.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	11,125.		11,125.	
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 DIRECT MAIL	608,925.	133,785.		475,140.
b SUBS. AND PUBS.	26,451.	21,066.	2,298.	3,087.
c OTHER	11,183.	364.	7,586.	3,233.
d				
e All other expenses				
25 **Total functional expenses** Add lines 1 through 24e	6,279,430.	5,093,810.	488,907.	696,713.
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)	668,925.	133,785.	0.	535,140.

Part X Balance Sheet

Check if Schedule O contains a response to any question in this Part X ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing		559,652.	1	
	2	Savings and temporary cash investments		60,983.	2	941,806.
	3	Pledges and grants receivable, net		253,313.	3	1,682,484.
	4	Accounts receivable, net		3,708.	4	28,605.
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr) Complete Part II of Sch L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		22,283.	9	15,488.
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 26,741.			
	b	Less. accumulated depreciation	10b 16,791.	0.	10c	9,950.
	11	Investments - publicly traded securities			11	
	12	Investments - other securities See Part IV, line 11			12	
	13	Investments - program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11		212,569.	15	0.
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		1,112,508.	16	2,678,333.
Liabilities	17	Accounts payable and accrued expenses		509,996.	17	62,126.
	18	Grants payable			18	2,120,612.
	19	Deferred revenue		1,992.	19	
	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 current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L			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		278.	25	32,367.
	26	**Total liabilities.** Add lines 17 through 25		512,266.	26	2,215,105.
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ ☒ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		327,369.	27	327,369.
	28	Temporarily restricted net assets		272,873.	28	135,859.
	29	Permanently restricted net assets			29	
		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building, or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		600,242.	33	463,228.
	34	Total liabilities and net assets/fund balances		1,112,508.	34	2,678,333.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	6,142,416.
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,279,430.
3	Revenue less expenses Subtract line 2 from line 1	3	-137,014.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	600,242.
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	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	463,228.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	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	X	
	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	X	
	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	X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b	X	

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization

HANDICAP INTERNATIONAL

Employer identification number

55-0914744

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

The organization is not a private foundation because it is. (For lines 1 through 11, check only one box)

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

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

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

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

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

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

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

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

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

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

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a ☐ Type I b ☐ Type II c ☐ Type III - Functionally integrated d ☐ Type III - Non-functionally integrated

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?

(ii) A family member of a person described in (i) above?

(iii) A 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

h Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document? Yes	(iv) No	(v) Did you notify the organization in col. (i) of your support? Yes	(v) No	(vi) Is the organization in col. (i) organized in the U.S.? Yes	(vi) No	(vii) Amount of monetary support
Total									

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

Schedule A (Form 990 or 990-EZ) 2012

232021
12-04-12

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	1,633,351.	1,679,957.	3,937,147.	5,717,001.	6,140,223.	19,107,679.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	1,633,351.	1,679,957.	3,937,147.	5,717,001.	6,140,223.	19,107,679.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						1,596,888.
6 **Public support.** Subtract line 5 from line 4						17,510,791.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7 Amounts from line 4	1,633,351.	1,679,957.	3,937,147.	5,717,001.	6,140,223.	19,107,679.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	4,572.	1,562.	2,800.	670.	201.	9,805.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)					1,992.	1,992.
11 **Total support.** Add lines 7 through 10						19,119,476.

12 Gross receipts from related activities, etc (see instructions) 12

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f))	14	91.59 %
15 Public support percentage from 2011 Schedule A, Part II, line 14	15	98.80 %

16a **33 1/3% support test - 2012.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☒

b **33 1/3% support test - 2011.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

17a **10% -facts-and-circumstances test - 2012.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶ ☐

b **10% -facts-and-circumstances test - 2011.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II If the organization fails to qualify under the tests listed below, please complete Part II)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support** (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 **Total support** (Add lines 9, 10c, 11, and 12)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2011 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2012** (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from **2011** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2012.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support tests - 2011.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

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

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization: HANDICAP INTERNATIONAL

Employer identification number: 55-0914744

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate 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" to 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)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of an historically important land area
☐ Preservation of a certified historic structure

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

		Held at the End of the Tax Year
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included in (a)	2c	
d Number of conservation easements included in (c) acquired after 8/17/06, 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, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, 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" to Form 990, Part IV, line 8

1a If the organization elected, as permitted under SFAS 116 (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 SFAS 116 (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) Revenues included in 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 SFAS 116 (ASC 958) relating to these items·

a Revenues included in 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" to 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? ☐ 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" to 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 Temporarily restricted endowment ▶ _____ %

The percentages in 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" to 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. 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				
b Buildings				
c Leasehold improvements				
d Equipment		26,741.	16,791.	9,950.
e Other				
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				9,950.

Schedule D (Form 990) 2012

232052
12-10-12

Part VII Investments - Other Securities. See Form 990, Part X, line 12

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

Part VIII Investments - Program Related. See Form 990, Part X, line 13

(a) Description of investment type	(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 (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets. 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. See Form 990, Part X, line 25

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DUE TO HI-FEDERATION AFFILIATED	
(3) ORGANIZATIONS	32,367.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	32,367.

2. FIN 48 (ASC 740) Footnote 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 [X]

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

1	Total revenue, gains, and other support per audited financial statements			1	6,142,416.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains 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	6,142,416.
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	6,142,416.

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

1	Total expenses and losses per audited financial statements			1	6,279,430.
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	6,279,430.
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	6,279,430.

Part XIII Supplemental Information

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

PART X, LINE 2: IN JUNE 2006, THE FINANCIAL ACCOUNTING STANDARDS BOARD (FASB) RELEASED FASB ASC 740-10, INCOME TAXES, THAT PROVIDES GUIDANCE FOR REPORTING UNCERTAINTY IN INCOME TAXES. FOR THE YEAR ENDED DECEMBER 31, 2012, HI-US HAS DOCUMENTED ITS CONSIDERATION OF FASB ASC 740-10 AND DETERMINED THAT NO MATERIAL UNCERTAIN TAX POSITIONS QUALIFY FOR EITHER RECOGNITION OR DISCLOSURE IN THE FINANCIAL STATEMENTS. THE FEDERAL FORM 990, RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX, IS SUBJECT TO EXAMINATION BY THE INTERNAL REVENUE SERVICE, GENERALLY FOR THREE YEARS

Part XIII Supplemental Information *(continued)*

AFTER IT IS FILED.

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. ▶ See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization

HANDICAP INTERNATIONAL

Employer identification number

55-0914744

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" to 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? [X] 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 Activities per Region (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g , 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 region	(f) Total expenditures for and investments in region
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION		137,023.
SUB-SAHARAN AFRICA	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION		2,209,461.
CENTRAL AMERICA AND THE CARIBBEAN	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION		465,096.
MIDDLE EAST AND NORTH AFRICA	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION		596,666.
EAST ASIA AND THE PACIFIC	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION		479,388.
SOUTH ASIA	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION		191,410.
RUSSIA & THE NEWLY INDEPENDENT STATES	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION		300,000.
3 a Sub-total	0	0			4,379,044.
b Total from continuation sheets to Part I	0	0			0.
c Totals (add lines 3a and 3b)	0	0			4,379,044.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule F (Form 990) 2012

232071
12-10-12

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" to 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 non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		EUROPE (INCLUDING ICELAND & GREENLAND)	PROVIDED FUNDS TO IMPLEMENTING PARTNER HANDICAP INTERNATIONAL	190,173.	WIRE	0.		
		SUB-SAHARAN AFRICA	PROVIDED FUNDS TO IMPLEMENTING PARTNER HANDICAP INTERNATIONAL	2,179,461.	WIRE	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	PROVIDED FUNDS TO IMPLEMENTING PARTNER HANDICAP INTERNATIONAL	465,096.	WIRE	0.		
		MIDDLE EAST AND NORTH AFRICA	PROVIDED FUNDS TO IMPLEMENTING PARTNER HANDICAP INTERNATIONAL	543,516.	WIRE	0.		
		EAST ASIA AND THE PACIFIC	PROVIDED FUNDS TO IMPLEMENTING PARTNER HANDICAP INTERNATIONAL	479,388.	WIRE	0.		
		SOUTH ASIA	PROVIDED FUNDS TO IMPLEMENTING PARTNER HANDICAP INTERNATIONAL	221,410.	WIRE	0.		
		RUSSIA & THE NEWLY INDEPENDENT STATES	PROVIDED FUNDS TO IMPLEMENTING PARTNER HANDICAP INTERNATIONAL	300,000.	WIRE	0.		

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 ▶ 1

3 Enter total number of other organizations or entities ▶ 0

Schedule F (Form 990) 2012

SEE PART V FOR COLUMN (D) DESCRIPTIONS

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" to 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 non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)

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)*	[X] 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 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)*	[ ] Yes	[X] 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	[X] 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	[X] 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	[X] 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 file Form 5713, International Boycott Report (see Instructions for Form 5713)*	[ ] Yes	[X] No

Part V Supplemental Information

Complete this part to 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

SCHEDULE F, PART I, LINE 2: STRICT DUE DILIGENCE OF THE RECIPIENT ORGANIZATION IS CONDUCTED BEFORE ANY GRANTS ARE AWARDED & ALL GRANTS AWARDED ARE MADE PURSUANT TO BOARD APPROVAL. STANDARD GRANT AGREEMENTS ARE ISSUED REQUIRING THAT FUNDS BE USED SOLELY FOR CHARITABLE PURPOSES. GRANTS ARE CLOSELY MONITORED AND RECIPIENTS ARE REQUIRED TO SHOW THAT FUNDS WERE DEVOTED TO THE SPECIFIC EXEMPT PURPOSES DETAILED IN THE GRANT DOCUMENTS. ANY UNUSED FUNDS ARE RETURNED TO HANDICAP INTERNATIONAL. PROJECT IMPLEMENTATION IS MONITORED AND EVALUATED BY HANDICAP INTERNATIONAL STAFF THROUGH PERIODIC FIELD VISITS. FINANCIAL AND PROGRESS REPORTS ARE RECEIVED PERIODICALLY ACCORDING TO THE AGREEMENT FOR EACH GRANT. ALL AWARDS TO HANDICAP INTERNATIONAL ARE SUB-GRANTED TO OUR IMPLEMENTING PARTNER, HANDICAP INTERNATIONAL FEDERATION.

PART II, COLUMN (D):

REGION: EUROPE (INCLUDING ICELAND & GREENLAND)

(D) PURPOSE OF GRANT: PROVIDED FUNDS TO IMPLEMENTING PARTNER HANDICAP INTERNATIONAL FEDERATION

REGION: SUB-SAHARAN AFRICA

(D) PURPOSE OF GRANT: PROVIDED FUNDS TO IMPLEMENTING PARTNER HANDICAP INTERNATIONAL FEDERATION

REGION: CENTRAL AMERICA AND THE CARIBBEAN

(D) PURPOSE OF GRANT: PROVIDED FUNDS TO IMPLEMENTING PARTNER HANDICAP INTERNATIONAL FEDERATION

REGION: MIDDLE EAST AND NORTH AFRICA

Part V **Supplemental Information**

Complete this part to 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

(D) PURPOSE OF GRANT: PROVIDED FUNDS TO IMPLEMENTING PARTNER HANDICAP INTERNATIONAL FEDERATION

REGION: EAST ASIA AND THE PACIFIC

(D) PURPOSE OF GRANT: PROVIDED FUNDS TO IMPLEMENTING PARTNER HANDICAP INTERNATIONAL FEDERATION

REGION: SOUTH ASIA

(D) PURPOSE OF GRANT: PROVIDED FUNDS TO IMPLEMENTING PARTNER HANDICAP INTERNATIONAL FEDERATION

REGION: RUSSIA & THE NEWLY INDEPENDENT STATES

(D) PURPOSE OF GRANT: PROVIDED FUNDS TO IMPLEMENTING PARTNER HANDICAP INTERNATIONAL FEDERATION

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2012

Open To Public Inspection

Name of the organization

HANDICAP INTERNATIONAL

Employer identification number

55-0914744

Part I **Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part

1 Indicate whether the organization raised funds through any of the following activities Check all that apply

a [X] Mail solicitations
b [ ] Internet and email solicitations
c [ ] Phone solicitations
d [X] In-person solicitations
e [X] Solicitation of non-government grants
f [X] Solicitation of government grants
g [ ] Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? [X] Yes [ ] No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions? Yes	(iii) No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
FAIRCOM NEW YORK GROUP - 12 WEST 27TH STREET, NEW YORK,	DIRECT MAIL	X		467,743.	60,000.	407,743.
Total				467,743.	60,000.	407,743.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing

AL,AK,AZ,CA,CO,CT,FL,GA,HI,KS,IL,KY,ME,MD,MA,MI,MN,MS,NJ,NH,NM,NY,NC,PA,OR
OK,OH,RI,SC,TN,UT,VA,WA,WV,ND,WI

SEE PART IV FOR CONTINUATIONS

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

		(a) Event #1 (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts				
	2 Less Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				( )
	11 Net income summary Combine line 3, column (d), and line 10 ▶				

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	
	7 Direct expense summary Add lines 2 through 5 in column (d) ▶				( )
	8 Net gaming income summary Combine line 1, column d, and line 7 ▶				

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

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

b If "No," explain _____

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

b If "Yes," explain. _____

11 Does the organization operate gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity operated in

a The organization's facility 13a %

b An outside facility 13b %

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

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

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

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

Name ▶ _____

Address ▶ _____

16 Gaming manager information

Name ▶ _____

Gaming manager compensation ▶ $ _____

Description of services provided ▶ _____

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions

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

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

Part IV **Supplemental Information.** Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions)

SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:

(I) NAME OF FUNDRAISER: FAIRCOM NEW YORK GROUP

(I) ADDRESS OF FUNDRAISER: 12 WEST 27TH STREET, NEW YORK, NY 10001

SCHEDULE O
(Form 990 or 990-EZ)
Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047
2012
Open to Public Inspection

Name of the organization
HANDICAP INTERNATIONAL

Employer identification number
55-0914744

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

HANDICAP INTERNATIONAL WORKS TO BRING ABOUT LASTING CHANGE IN LIVING CONDITIONS OF PEOPLE IN DISABLING SITUATIONS IN POST-CONFLICT OR LOW INCOME COUNTRIES AROUND THE WORLD. WE WORK WITH LOCAL GRANTEES TO PREVENT AND ADDRESS THE CONSEQUENCES OF DISABLING ACCIDENTS AND DISEASES; CLEAR LANDMINES/UXO AND PREVENT MINE-RELATED ACCIDENTS THROUGH EDUCATION; END THE USE OF INDISCRIMINATE WEAPONS THAT WOUND AND KILL THE INNOCENT LONG AFTER THE WAR IS OVER; RESPOND FAST AND EFFECTIVELY TO NATURAL AND CIVIL DISASTERS TO LIMIT SERIOUS AND PERMANENT INJURIES AND ASSIST SURVIVORS WITH SOCIAL AND ECONOMIC REINTEGRATION; AND ADVOCATE FOR THE UNIVERSAL RECOGNITION OF THE RIGHTS OF THE DISABLED THROUGH NATIONAL PLANNING AND EDUCATION.

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

LEBANON:

"HUMANITARIAN DEMINING IN NORTHERN LEBANON"

HI IMPROVES THE QUALITY OF LIFE OF MINE-AFFECTED POPULATIONS BY CREATING FAVORABLE CONDITIONS FOR SOCIO-ECONOMIC DEVELOPMENT IN NORTHERN LEBANON. TO DO THIS HI LIAISES WITH THE IMPACTED COMMUNITIES, IN PARTICULAR WITH THE LANDOWNERS OF CONTAMINATED HOLDINGS AND WITH REPRESENTATIVES OF THE WIDER COMMUNITY IN GENERAL, IN ORDER TO HAVE THE IMPACTED COMMUNITIES MAINTAIN A FULL AWARENESS OF HI OPERATIONS IN THEIR DISTRICT AT ALL STAGES OF OPERATIONS. THE CLEARANCE OPERATIONS ASSIST IN THE COMPLETION OF THE LEBANON MINE ACTION CENTER'S LONG-TERM ACTION PLAN FOR THE TOTAL ERADICATION OF MINES AND UNEXPLODED ORDINANCE IN LEBANON. HI CARRIES OUT ALL TASKS ALLOCATED BY THE NATIONAL

AUTHORITY ACCORDING TO NATIONAL MINE ACTION STANDARDS. THE GRANT AMOUNTS REPORTED IN THIS SECTION WERE SUB-GRANTED TO OUR IMPLEMENTING PARTNER, HANDICAP INTERNATIONAL FEDERATION.

EXPENSES $ 536,056. INCLUDING GRANTS OF $ 460,836. REVENUE $ 0.

THAILAND:

HI IS BUILDING A SUSTAINABLE NETWORK AND MAINSTREAM RESOURCES FOR PERSONS WITH DISABILITIES BY PROVIDING SPECIALIZED AND SUPPORT SERVICES, EMPOWERMENT PROCESSES AND OPTIMIZATION OF ACCESS. PREVENTIVE CAMP HEALTH CARE SERVICES WERE BROADENED AND MADE DISABILITY INCLUSIVE BY TRAINING OVER 200 STAFF ON HEALTHY PREGNANCIES AND GENERAL KNOWLEDGE, SKILLS AND ATTITUDES IN IDENTIFYING AND REFERRING PEOPLE WITH DISABILITIES FOR REHABILITATION. NEARLY 500 PEOPLE RECEIVED APPROPRIATE PHYSICAL REHABILITATION AND FOLLOWUP CARE, WITH 257 PEOPLE RECEIVING OVER 400 NEW OR REPAIRED PROSTHETICS AND OTHER ASSISTIVE DEVICES. HI ALSO WORKED TO STRENGTHEN THE DISABILITY RESOURCE AND INFORMATION CENTERS. WORK HAS ALSO BEEN DONE TO REDUCE PHYSICAL AND SOCIAL BARRIERS TO ENABLE INCLUSION OF PEOPLE WITH DISABILITIES IN MAINSTREAM STAKEHOLDER SERVICES, SUCH AS PROVIDING TRAINING ON DISABILITY ORIENTATION, AND UNIVERSAL ACCESSIBILITY DESIGN. THE GRANT AMOUNTS REPORTED IN THIS SECTION WERE SUB-GRANTED TO OUR IMPLEMENTING PARTNER, HANDICAP INTERNATIONAL FEDERATION.

EXPENSES $ 381,440. INCLUDING GRANTS OF $ 327,916. REVENUE $ 0.

ETHIOPIA:

"MEETING THE UNMET NEEDS OF THE SOMALI DISABLED REFUGEES"

TO ADDRESS THE UN-MET NEEDS OF THE PEOPLE WITH DISABILITIES AMONGST SOMALI REFUGEES IN ETHIOPIA, HI WORKS TO IDENTIFY, REGISTER, AND REFER

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PERSONS WITH DISABILITIES (PWD) TO ENSURE THEIR EQUAL ACCESS TO SERVICES PROVIDED BY OTHER HUMANITARIAN ACTORS BY ESTABLISHING DISABILITY FOCAL POINTS IN THE REFUGEE CAMPS OF KOBE HILAWEYN AND BURAMINO. HI ALSO WORKS WITH OTHER IMPLEMENTING ORGANIZATIONS PRESENT AT THE REFUGEE CAMPS OF KOBE HILAWEYN AND BURAMINO TO MAINSTREAM DISABILITY IN SERVICE DELIVERY THROUGH TRAININGS AND BY PROMOTING COORDINATION AMONGST GOVERNMENT, UNITED NATION AGENCIES AND INTERNATIONAL NON-GOVERNMENTAL ORGANIZATIONS IN ORDER TO ADDRESS THE NEEDS OF PWDS.

MULU PREVENTION PROJECT

WORKING WITH THE INTERNATIONAL NON-GOVERNMENTAL ORGANIZATION PSI, HI CONTRIBUTES TO THE NATIONAL TARGET OF REDUCING NEW HIV INFECTIONS BY 50% BY THE END OF 2014. HI AND PSI ARE DECREASING THE RATE OF NEW HIV INFECTIONS BY REDUCING BEHAVIORAL RISK FACTORS AMONG THE MOST-AT-RISK POPULATIONS AND OTHER HIGHLY VULNERABLE POPULATIONS, STRENGTHENING COMMUNITY LEVEL SYSTEMS AND STRUCTURES TO SUPPORT COMBINATION PREVENTION, AND INCREASING THE CAPACITY OF THE GOVERNMENT OF ETHIOPIA TO LEAD HIV PREVENTION INTERVENTIONS THAT ARE BASED ON THE LOCAL EPIDEMIOLOGY OF NEW INFECTIONS. HI CONTRIBUTES TO THE PROJECT BY MAINSTREAMING DISABILITY PROJECT-WIDE, TO INCLUDE MEN, WOMEN AND CHILDREN WITH DISABILITIES ACROSS ALL PROJECT ACTIVITIES. THE GRANT AMOUNTS REPORTED IN THIS SECTION WERE SUB-GRANTED TO OUR IMPLEMENTING PARTNER, HANDICAP INTERNATIONAL FEDERATION.

EXPENSES $ 214,397. INCLUDING GRANTS OF $ 184,313. REVENUE $ 0.

UGANDA:

"EXPANDING PARTICIPATION OF PERSONS WITH DISABILITY"

THE HI PROGRAM IN UGANDA SEEKS TO CONTRIBUTE TO A BETTER INTEGRATION OF PERSONS WITH DISABILITIES (PWD) IN COMPETITIVE EMPLOYMENT, WHICH FACILITATES IMPROVED STANDARDS OF LIVING AND INDEPENDENCE AND CONTRIBUTES TO A MORE DIVERSE AND INCLUSIVE SOCIETY. THE PROGRAM WORKS TO EMBED THE POSITIVE DEMONSTRATION OF THE CAPACITY OF PWDS IN COMPETITIVE EMPLOYMENT THEREFORE CHANGING SOCIETAL ATTITUDE AND IMPROVING THE LIVES OF INDIVIDUALS AND THEIR FAMILIES. ADDITIONALLY HI ESTABLISHED A HIGH LEVEL STEERING COMMITTEE INCLUDING ALL THE RESPECTIVE MINISTRIES, ILO, NUDIPU AND OTHER LABOR MARKET STAKEHOLDERS TO OPERATIONALIZE EXISTING AFFIRMATIVE ACTION LAWS AND DEVELOP A MORE 'JOINED UP APPROACH' TO EDUCATION, EMPLOYMENT AND DISABILITY. THE GRANT AMOUNTS REPORTED IN THIS SECTION WERE SUB-GRANTED TO OUR IMPLEMENTING PARTNER, HANDICAP INTERNATIONAL FEDERATION.
EXPENSES $ 206,286. INCLUDING GRANTS OF $ 177,340. REVENUE $ 0.

BANGLADESH:
HANDICAP INTERNATIONAL FEDERATION WAS THE IMPLEMENTING GRANTEE PARTNER IN A PROJECT TO IMPROVE THE QUALITY OF LIFE FOR PEOPLE WITH DISABILITIES. HANDICAP INTERNATIONAL FEDERATION IS WORKING WITH THE GOVERNMENT OF BANGLADESH TO OBTAIN PERMISSION TO WORK IN THE NAYAPARA AND KUTUPALONG REFUGEE CAMPS TO BENEFIT OVER 1,000 DIRECT AND INDIRECT RECIPIENTS IN REHABILITATION AND INCLUSION. THE GRANT AMOUNTS REPORTED IN THIS SECTION WERE SUB-GRANTED TO OUR IMPLEMENTING PARTNER, HANDICAP INTERNATIONAL FEDERATION.
EXPENSES $ 100,519. INCLUDING GRANTS OF $ 86,414. REVENUE $ 0.

MOROCCO, ALGERIA, TUNISIA:
"SUPPORTING CIVIL SOCIETY ADVOCACY EFFORTS"

THE PROGRAM STRENGTHENS THE ROLE OF CIVIL SOCIETY ORGANIZATIONS REPRESENTING PERSONS WITH DISABILITIES (PWD) IN THE DEVELOPMENT, MONITORING AND IMPLEMENTATION OF PUBLIC POLICIES IN MOROCCO, ALGERIA AND TUNISIA BY CREATING A NORTH AFRICAN NETWORK OF DISABILITY RIGHTS ORGANIZATIONS. THE NORTH AFRICAN NETWORK PROVIDES SUPPORT TO ADVOCACY EFFORTS AT THE LOCAL, NATIONAL AND REGIONAL LEVELS TO PROMOTE THE EFFECTIVE IMPLEMENTATION OF THE CONVENTION ON THE RIGHTS OF PERSONS WITH DISABILITIES. AS PART OF THE PROGRAM ACTIVITIES, HI IS CONSOLIDATING EXISTING REGIONAL DISABILITY RIGHTS NETWORKS, CREATING REGIONAL COMMUNICATION TOOLS, IDENTIFYING THROUGH RESEARCH SPECIFIC MEASURES AND METHODS FOR IMPROVING POLICIES, PROGRAMS AND PRACTICES TARGETING PWDS, AND STRENGTHENING NATIONAL DISABILITY RIGHTS ORGANIZATION MEMBERS' TECHNICAL EXPERTISE AND ADVOCACY SKILLS. THE GRANT AMOUNTS REPORTED IN THIS SECTION WERE SUB-GRANTED TO OUR IMPLEMENTING PARTNER, HANDICAP INTERNATIONAL FEDERATION.
EXPENSES $ 40,822. INCLUDING GRANTS OF $ 35,094. REVENUE $ 0.

CHINA:
"CHINESE ALLIANCE FOR DISABILITY RIGHTS EQUALITY (CADRE)"
CADRE AIMS TO IMPROVE GOVERNMENT IMPLEMENTATION OF THE CONVENTION ON THE RIGHTS OF PERSONS WITH DISABILITIES (CRPD) AND INCREASE SATISFACTION AMONG PERSONS WITH DISABILITIES (PWD) AND THEIR FAMILIES REGARDING DISABILITY SERVICES PROVIDED IN BEIJING AND OTHER PARTS OF CHINA. UNDER CADRE, HI INCREASES THE INSTITUTIONAL CAPACITY OF LOCAL ORGANIZATIONS, 1+1 AND EDSI, AND TWENTY OTHER NON-GOVERNMENTAL ORGANIZATIONS TO PROVIDE NEW SERVICES, IMPROVE THE QUALITY OF EXISTING SERVICES AND INVOLVE PERSONS WITH DISABILITY IN THEIR ACTIONS. THE ORGANIZATION IS ALSO WORKING TO CREATE A PLATFORM FOR ENGAGEMENT ON

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DISABILITY RIGHTS BY HOLDING WORKSHOPS FOR DIFFERENT NON-GOVERNMENTAL ORGANIZATION NETWORKS ON WAYS TO IMPLEMENT THE CRPD AND NATIONAL LEGISLATION. THE GRANT AMOUNTS REPORTED IN THIS SECTION WERE SUB-GRANTED TO OUR IMPLEMENTING PARTNER, HANDICAP INTERNATIONAL FEDERATION.

EXPENSES $ 39,971. INCLUDING GRANTS OF $ 34,362. REVENUE $ 0.

ALGERIA:

THROUGH A PARTNERSHIP WITH WORLD LEARNING AND THE ALGERIAN NATIONAL FEDERATION OF PEOPLE WITH DISABILITIES (NFPD), HI'S PEACE PROGRAM WORKS WITH EXISTING CIVIL SOCIETY ORGANIZATION (CSO) AND DISABLED PEOPLE'S ORGANIZATION (DPO) NETWORKS TO PROVIDE STUDENTS AND YOUTH WITH DISABILITIES WITH MEANINGFUL VOLUNTEER EXPERIENCES THAT REFLECT THEIR INTERESTS AND HELP THEM TO MAKE A VALUABLE IMPACT ON THEIR COMMUNITIES. TO ACCOMPLISH THIS GOAL, HI BUILDS THE CAPACITY OF CSOS AND DPOS TO EFFECTIVELY UTILIZE VOLUNTEERS, INCREASING THESE ORGANIZATIONS' ABILITY TO OPERATE IN A COST-EFFECTIVE MANNER AND TO DEVELOP DEEPER CONNECTIONS WITH THEIR COMMUNITY. THE GRANT AMOUNTS REPORTED IN THIS SECTION WERE SUB-GRANTED TO OUR IMPLEMENTING PARTNER, HANDICAP INTERNATIONAL FEDERATION.

EXPENSES $ 19,729. INCLUDING GRANTS OF $ 16,961. REVENUE $ 0.

CENTRAL ASIA

EXPENSES $ 348,967. INCLUDING GRANTS OF $ 300,000. REVENUE $ 0.

TOGO - BENIN

EXPENSES $ 113,113. INCLUDING GRANTS OF $ 97,241. REVENUE $ 0.

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PHILIPPINES

EXPENSES $ 87,242. INCLUDING GRANTS OF $ 75,000. REVENUE $ 0.

HI - ME

EXPENSES $ 61,826. INCLUDING GRANTS OF $ 53,151. REVENUE $ 0.

SOUDAN

EXPENSES $ 58,161. INCLUDING GRANTS OF $ 50,000. REVENUE $ 0.

MALI

EXPENSES $ 58,161. INCLUDING GRANTS OF $ 50,000. REVENUE $ 0.

SUD SOUDAN DAU

EXPENSES $ 58,161. INCLUDING GRANTS OF $ 50,000. REVENUE $ 0.

BURUNDI

EXPENSES $ 45,559. INCLUDING GRANTS OF $ 39,166. REVENUE $ 0.

MOZAMBIQUE

EXPENSES $ 40,713. INCLUDING GRANTS OF $ 35,000. REVENUE $ 0.

SRI LANKA

EXPENSES $ 40,713. INCLUDING GRANTS OF $ 35,000. REVENUE $ 0.

AFGHANISTAN

EXPENSES $ 40,713. INCLUDING GRANTS OF $ 35,000. REVENUE $ 0.

LIBYA

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EXPENSES $ 35,624. INCLUDING GRANTS OF $ 30,625. REVENUE $ 0.

KENYA - SOMALILAND

EXPENSES $ 34,897. INCLUDING GRANTS OF $ 30,000. REVENUE $ 0.

RWANDA

EXPENSES $ 29,081. INCLUDING GRANTS OF $ 25,000. REVENUE $ 0.

CAMBODIA

EXPENSES $ 26,384. INCLUDING GRANTS OF $ 22,682. REVENUE $ 0.

INDIA

EXPENSES $ 23,264. INCLUDING GRANTS OF $ 20,000. REVENUE $ 0.

LAOS DAM

EXPENSES $ 22,598. INCLUDING GRANTS OF $ 19,427. REVENUE $ 0.

NEPAL

EXPENSES $ 17,444. INCLUDING GRANTS OF $ 14,995. REVENUE $ 0.

WELLSPRING

EXPENSES $ 159,388. INCLUDING GRANTS OF $ 137,023. REVENUE $ 0.

FORM 990, PART VI, SECTION B, LINE 11: THE FORM 990 WAS PREPARED BY THE OUTSIDE ACCOUNTANTS AND REVIEWED BY THE EXECUTIVE DIRECTOR AND THE DIRECTOR OF FINANCE AND ADMINISTRATION. THE DOCUMENT WAS THEN CIRCULATED TO ALL BOARD MEMBERS FOR THEIR REVIEW BEFORE IT IS FILED WITH THE IRS.

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FORM 990, PART VI, SECTION B, LINE 12C: ALL STAFF AND BOARD MEMBERS ARE MADE AWARE OF THE CONFLICT OF INTEREST POLICY AND THEIR RESPONSIBILITY TO REPORT ANY POTENTIAL CONFLICTS OF INTEREST. STAFF REVIEW AND SIGN THE POLICIES AND PERSONNEL MANUAL AT THE TIME OF THEIR HIRE, WHICH INCLUDES THE CONFLICT OF INTEREST POLICY. SENIOR STAFF REVIEW ANY SITUATIONS THAT ARISE THAT MIGHT CONSTITUTE A CONFLICT OF INTEREST. ADDITIONALLY AT A SCHEDULED MEETING OF THE BOARD OF DIRECTORS ALL DIRECTORS ARE ASKED TO REVIEW HI'S DEFINITION OF CONFLICT FROM THE ORGANIZATION'S BYLAWS AND TO THEN AFFIRM THAT THEY HAVE DONE SO AND SIGN A NEW CONFLICT OF INTEREST STATEMENT. WHENEVER A STAFF MEMBER BECOMES AWARE OF A POTENTIAL CONFLICT OF INTEREST IN AN AREA WHERE S/HE EXERCISES ANY DISCRETION IN CARRYING OUT HER/HIS DUTIES FOR THE CORPORATION, S/HE SHALL PROMPTLY DISCLOSE THE POTENTIAL CONFLICT TO THE EXECUTIVE DIRECTOR. IF THE EXECUTIVE DIRECTOR HAS A POTENTIAL CONFLICT, S/HE SHALL DISCLOSE IT TO THE BOARD OR AN EXECUTIVE COMMITTEE. THE PERSON OR BODY TO WHOM DISCLOSURE IS MADE (HEREINAFTER "SUPERVISOR") SHALL DETERMINE WHETHER THERE IS A CONFLICT THAT REQUIRES RECUSAL OF THE INTERESTED PERSON. WHEN A CONFLICT IS FOUND TO EXIST, THE INTERESTED PERSON SHALL PROVIDE THE SUPERVISOR WITH ALL INFORMATION S/HE HAS RELEVANT TO ANY DECISION TO BE MADE IN WHICH S/HE HAS AN INTEREST, AND THE FINAL DECISION SHALL BE MADE BY THE SUPERVISOR.

FORM 990, PART VI, SECTION B, LINE 15A: THE HI BOARD REVIEWS COMPARABILITY DATA OF SALARIES FOR CEOS OF SIMILAR SIZED NGOS IN DETERMINING THE COMPENSATION PACKAGE FOR HI'S EXECUTIVE DIRECTOR. THE BOARD ANNUALLY REVIEWS COST OF LIVING INCREASES AND OTHER SALARY INCREASES FOR THE EXECUTIVE DIRECTOR AND ALL OTHER STAFF. THE LAST COMPENSATION/PERFORMANCE REVIEW FOR THE EXECUTIVE DIRECTOR TOOK PLACE IN JUNE 2010 AND THE COMPENSATION PROCESS WAS DOCUMENTED.

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FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

AL,AK,AZ,AR,CA,CO,CT,DE,FL,GA,HI,ID,IL,IN,IA,KS,KY,LA,ME,MD,MI,MN,MS,MO,MT

NE,NV,NH,NJ,NM,NY,NC,ND,OH,OK,OR,PA,RI,SC,SD,TN,TX,UT,VT,VA,WA,WV,WI,WY

FORM 990, PART VI, SECTION C, LINE 19: HANDICAP INTERNATIONAL PROVIDES ITS GOVERNING DOCUMENTS, FINANCIAL STATEMENTS AND CONFLICT OF INTEREST POLICIES TO THE PUBLIC UPON REQUEST.