

Form **990****Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

**2018**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

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

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

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|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>A</b> For the 2018 calendar year, or tax year beginning 01/01/ , 2018, and ending 12/31/ , 20 18                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>B</b> Check if applicable:<br><input type="checkbox"/> Address change<br><input type="checkbox"/> Name change<br><input type="checkbox"/> Initial return<br><input type="checkbox"/> Final return/terminated<br><input type="checkbox"/> Amended return<br><input type="checkbox"/> Application pending | <b>C</b> Name of organization <u>Blue Dragon Children's Foundation USA</u><br>Doing business as _____<br>Number and street (or P.O. box if mail is not delivered to street address) Room/suite<br><u>9133 W. Coco Drive</u><br>City or town, state or province, country, and ZIP or foreign postal code<br><u>Littleton, Colorado 80128</u><br><b>D</b> Employer identification number<br><u>45-3771750</u><br><b>E</b> Telephone number<br><u>310 948 7529</u><br><b>G</b> Gross receipts \$ <u>553233</u><br><b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br><b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No<br>If "No," attach a list. (see instructions)<br><b>H(c)</b> Group exemption number ▶ _____<br><b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527<br><b>J</b> Website: ▶ <u>bluedragon.org</u><br><b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ _____<br><b>L</b> Year of formation: <u>2011</u> <b>M</b> State of legal domicile: <u>DE</u> |
| <b>F</b> Name and address of principal officer:<br><u>Chung Pham, 9133 W. Coco Drive, Littleton, CO 80123</u>                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

| <b>Part I Summary</b>                                                                                |                                                                                                                                                                                                                                                                                                                                                                                        |               |               |
|------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------------|
| <b>Activities &amp; Governance</b>                                                                   | <b>1</b> Briefly describe the organization's mission or most significant activities: <u>Transforms the lives of the poorest Vietnamese children by breaking the poverty cycle through education, training, and job opportunities. Offers legal assistance, counseling, safe accommodations, nutrition and medical care. Rescues runaway children and victims of human trafficking.</u> |               |               |
|                                                                                                      | <b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.                                                                                                                                                                                                                                       |               |               |
|                                                                                                      | <b>3</b> Number of voting members of the governing body (Part VI, line 1a) . . . . .                                                                                                                                                                                                                                                                                                   | <u>3</u>      | <u>3</u>      |
|                                                                                                      | <b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) . . . . .                                                                                                                                                                                                                                                                                       | <u>4</u>      | <u>3</u>      |
|                                                                                                      | <b>5</b> Total number of individuals employed in calendar year 2018 (Part V, line 2a) . . . . .                                                                                                                                                                                                                                                                                        | <u>5</u>      | <u>0</u>      |
|                                                                                                      | <b>6</b> Total number of volunteers (estimate if necessary) . . . . .                                                                                                                                                                                                                                                                                                                  | <u>6</u>      | <u>0</u>      |
|                                                                                                      | <b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 . . . . .                                                                                                                                                                                                                                                                                               | <u>7a</u>     |               |
| <b>b</b> Net unrelated business taxable income from Form 990-T, line 38 . . . . .                    | <u>7b</u>                                                                                                                                                                                                                                                                                                                                                                              |               |               |
| <b>Revenue</b>                                                                                       | <b>8</b> Contributions and grants (Part VIII, line 1h) . . . . .                                                                                                                                                                                                                                                                                                                       | <u>775034</u> | <u>553233</u> |
|                                                                                                      | <b>9</b> Program service revenue (Part VIII, line 2g) . . . . .                                                                                                                                                                                                                                                                                                                        |               |               |
|                                                                                                      | <b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .                                                                                                                                                                                                                                                                                                      |               |               |
|                                                                                                      | <b>11</b> Other revenue (Part VIII, column (A), lines 5, 6, 8c, 9c, 10c, and 11e) . . . . .                                                                                                                                                                                                                                                                                            |               |               |
| <b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) . . . . . | <u>775034</u>                                                                                                                                                                                                                                                                                                                                                                          | <u>553233</u> |               |
| <b>Expenses</b>                                                                                      | <b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3) . . . . .                                                                                                                                                                                                                                                                                                   |               |               |
|                                                                                                      | <b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) . . . . .                                                                                                                                                                                                                                                                                                      |               |               |
|                                                                                                      | <b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) . . . . .                                                                                                                                                                                                                                                                                  |               |               |
|                                                                                                      | <b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) . . . . .                                                                                                                                                                                                                                                                                                     |               |               |
|                                                                                                      | <b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ . . . . .                                                                                                                                                                                                                                                                                                         |               |               |
|                                                                                                      | <b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) . . . . .                                                                                                                                                                                                                                                                                                       |               |               |
|                                                                                                      | <b>18</b> Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) . . . . .                                                                                                                                                                                                                                                                                          | <u>775034</u> | <u>553233</u> |
| <b>19</b> Revenue less expenses. Subtract line 18 from line 12 . . . . .                             | <u>0</u>                                                                                                                                                                                                                                                                                                                                                                               | <u>0</u>      |               |
| <b>Net Assets or Fund Balances</b>                                                                   | <b>20</b> Total assets (Part X, line 16) . . . . .                                                                                                                                                                                                                                                                                                                                     | <u>0</u>      | <u>0</u>      |
|                                                                                                      | <b>21</b> Total liabilities (Part X, line 26) . . . . .                                                                                                                                                                                                                                                                                                                                | <u>0</u>      | <u>0</u>      |
|                                                                                                      | <b>22</b> Net assets or fund balances. Subtract line 21 from line 20 . . . . .                                                                                                                                                                                                                                                                                                         | <u>0</u>      | <u>0</u>      |

| <b>Part II Signature Block</b>                                                                                                                                                                                                                                                                                        |                                        |                      |                      |                                                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|----------------------|----------------------|-------------------------------------------------|
| 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. |                                        |                      |                      |                                                 |
| <b>Sign Here</b>                                                                                                                                                                                                                                                                                                      | Signature of officer <u>CHUNG PHAM</u> |                      | Date <u>5/8/2019</u> |                                                 |
|                                                                                                                                                                                                                                                                                                                       | Type or print name and title           |                      |                      |                                                 |
| <b>Paid Preparer Use Only</b>                                                                                                                                                                                                                                                                                         | Print/Type preparer's name             | Preparer's signature | Date                 | Check <input type="checkbox"/> if self-employed |
|                                                                                                                                                                                                                                                                                                                       | Firm's name ▶                          | Firm's EIN ▶         |                      | PTIN                                            |
|                                                                                                                                                                                                                                                                                                                       | Firm's address ▶                       | Phone no.            |                      |                                                 |

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

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form **990** (2018)

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

Transforms the lives of the poorest Vietnamese children by breaking the poverty cycle through education, training and job opportunities. Offers legal assistance, counseling, safe accommodations, nutrition, medical care and recreational activities such as soccer and creative art. Rescues runaway children and victims of human trafficking.

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

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

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

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

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code: Stepahead) (Expenses \$ 207,263 including grants of \$ 207,263) (Revenue \$           )

The Step Ahead program operates through a model of individual assistance and aims to take a comprehensive approach to ending poverty. Social workers, lawyers, psychologists, teachers and support staff work together to support 395 disadvantaged children. In 2018, this support includes \$14,897 for nutrition and health, \$79,615 for two shelters, \$30,850 on case management, \$20,000 for Youth Development, \$51,595 for crisis care, \$100 for children with disabilities, \$4,252 for Youth engagement, \$5,954 for other expense

**4b** (Code: SIS) (Expenses \$ 6,240 including grants of \$ 6,240) (Revenue \$           )

Stay in School is a program providing support to children in Bac Ninh Province at high risk of dropping out of school or who have recently quit due to poverty. There are 114 children in the program. Support includes school fees, bicycle and medical insurance.

**4c** (Code: SAS) (Expenses \$ 109,647 including grants of \$ 109,647) (Revenue \$           )

Safe and Sound is an antitrafficking program in Hue and Dien Bien Provinces. In 2018, There are 494 victims who received benefits from the Safe and Sound program, including medical assistance, counselling, vocational training or assistance in returning to school.

**4d** Other program services (Describe in Schedule O.)(Expenses \$ 230,083 including grants of \$ 230,083) (Revenue \$           )**4e** Total program service expenses **553,233**

**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 ✓  |    |
| 2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? . . . . .                                                                                                                                                                                                         | 2 ✓  |    |
| 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    | ✓  |
| 4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . .                                                                                                       | 4    | ✓  |
| 5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III . . . . .                                                                               | 5    | ✓  |
| 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    | ✓  |
| 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    | ✓  |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .                                                                                                                                                         | 8    | ✓  |
| 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    | ✓  |
| 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   | ✓  |
| 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  | ✓  |
| 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  | ✓  |
| 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  | ✓  |
| 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  | ✓  |
| e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X . . . . .                                                                                                                                                                                     | 11e  | ✓  |
| 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  | ✓  |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII . . . . .                                                                                                                                                        | 12a  | ✓  |
| 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  | ✓  |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .                                                                                                                                                                                                        | 13   | ✓  |
| 14a Did the organization maintain an office, employees, or agents outside of the United States? . . . . .                                                                                                                                                                                                             | 14a  | ✓  |
| 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  | ✓  |
| 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV . . . . .                                                                                                           | 15 ✓ |    |
| 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV . . . . .                                                                                                     | 16   | ✓  |
| 17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions) . . . . .                                                                                            | 17   | ✓  |
| 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   | ✓  |
| 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   | ✓  |
| 20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H . . . . .                                                                                                                                                                                                             | 20a  | ✓  |
| b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .                                                                                                                                                                                              | 20b  | ✓  |
| 21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II . . . . .                                                                                            | 21   | ✓  |

**Part IV Checklist of Required Schedules (continued)**

|                                                                                                                                                                                                                                                                                                                               | Yes        | No |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|----|
| <b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III . . . . .                                                                                                                 | <b>22</b>  | ✓  |
| <b>23</b> 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 . . . . .                                                      | <b>23</b>  | ✓  |
| <b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a . . . . .                           | <b>24a</b> | ✓  |
| <b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .                                                                                                                                                                                                          | <b>24b</b> | ✓  |
| <b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .                                                                                                                                                                 | <b>24c</b> | ✓  |
| <b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .                                                                                                                                                                                                    | <b>24d</b> | ✓  |
| <b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I . . . . .                                                                                        | <b>25a</b> | ✓  |
| <b>b</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 . . . . .                                        | <b>25b</b> | ✓  |
| <b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II . . . . .                                 | <b>26</b>  | ✓  |
| <b>27</b> 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 . . . . . | <b>27</b>  | ✓  |
| <b>28</b> 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):                                                                                                                       | <b>28</b>  |    |
| <b>a</b> A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .                                                                                                                                                                                                    | <b>28a</b> | ✓  |
| <b>b</b> A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .                                                                                                                                                                                 | <b>28b</b> | ✓  |
| <b>c</b> 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 . . . . .                                                                                     | <b>28c</b> | ✓  |
| <b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . . . .                                                                                                                                                                                                  | <b>29</b>  | ✓  |
| <b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M . . . . .                                                                                                                                  | <b>30</b>  | ✓  |
| <b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I . . . . .                                                                                                                                                                                        | <b>31</b>  | ✓  |
| <b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II . . . . .                                                                                                                                                                      | <b>32</b>  | ✓  |
| <b>33</b> 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 . . . . .                                                                                                                      | <b>33</b>  | ✓  |
| <b>34</b> 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 . . . . .                                                                                                                                                                  | <b>34</b>  | ✓  |
| <b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .                                                                                                                                                                                                                  | <b>35a</b> | ✓  |
| <b>b</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 . . . . .                                                                                          | <b>35b</b> | ✓  |
| <b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 . . . . .                                                                                                                           | <b>36</b>  | ✓  |
| <b>37</b> 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 . . . . .                                                                             | <b>37</b>  | ✓  |
| <b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O. . . . .                                                                                                                        | <b>38</b>  | ✓  |

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

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

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

|     |                                                                                                                                                                                                                                            | Yes | No |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 2a  | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return                                                              | 2a  | 0  |
| b   | If at least one is reported on line 2a, did the organization file all required federal employment tax returns?<br><b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)         | 2b  |    |
| 3a  | Did the organization have unrelated business gross income of \$1,000 or more during the year?                                                                                                                                              | 3a  | ✓  |
| b   | If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O                                                                                                                                | 3b  |    |
| 4a  | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | 4a  | ✓  |
| b   | If "Yes," enter the name of the foreign country:<br>See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).                                                                    |     |    |
| 5a  | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?                                                                                                                                      | 5a  | ✓  |
| b   | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?                                                                                                                           | 5b  | ✓  |
| 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  | ✓  |
| b   | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?                                                                                              | 6b  |    |
| 7   | <b>Organizations that may receive deductible contributions under section 170(c).</b>                                                                                                                                                       |     |    |
| 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  | ✓  |
| 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  | ✓  |
| d   | If "Yes," indicate the number of Forms 8282 filed during the year                                                                                                                                                                          | 7d  |    |
| e   | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?                                                                                                                            | 7e  | ✓  |
| f   | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?                                                                                                                               | 7f  | ✓  |
| g   | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?                                                                                                           | 7g  | ✓  |
| h   | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?                                                                                                         | 7h  | ✓  |
| 8   | <b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?                                             | 8   | ✓  |
| 9   | <b>Sponsoring organizations maintaining donor advised funds.</b>                                                                                                                                                                           |     |    |
| a   | Did the sponsoring organization make any taxable distributions under section 4966?                                                                                                                                                         | 9a  | ✓  |
| b   | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?                                                                                                                                          | 9b  | ✓  |
| 10  | <b>Section 501(c)(7) organizations.</b> Enter:                                                                                                                                                                                             |     |    |
| a   | Initiation fees and capital contributions included on Part VIII, line 12                                                                                                                                                                   | 10a |    |
| b   | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities                                                                                                                                                | 10b |    |
| 11  | <b>Section 501(c)(12) organizations.</b> Enter:                                                                                                                                                                                            |     |    |
| a   | Gross income from members or shareholders                                                                                                                                                                                                  | 11a |    |
| b   | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)                                                                                                               | 11b |    |
| 12a | <b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?                                                                                                                          | 12a |    |
| b   | If "Yes," enter the amount of tax-exempt interest received or accrued during the year                                                                                                                                                      | 12b |    |
| 13  | <b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>                                                                                                                                                                    |     |    |
| a   | Is the organization licensed to issue qualified health plans in more than one state?<br><b>Note.</b> See the instructions for additional information the organization must report on Schedule O.                                           | 13a |    |
| b   | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans                                                                                  | 13b |    |
| c   | Enter the amount of reserves on hand                                                                                                                                                                                                       | 13c |    |
| 14a | Did the organization receive any payments for indoor tanning services during the tax year?                                                                                                                                                 | 14a | ✓  |
| b   | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O                                                                                                                                  | 14b |    |
| 15  | Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?<br>If "Yes," see instructions and file Form 4720, Schedule N.                   | 15  |    |
| 16  | Is the organization an educational institution subject to the section 4968 excise tax on net investment income?<br>If "Yes," complete Form 4720, Schedule O.                                                                               | 16  |    |

**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 or note to any line in this Part VI ☐

**Section A. Governing Body and Management**

|                                                                                                                                                                                                                                     |             | Yes | No |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-----|----|
| <b>1a</b> Enter the number of voting members of the governing body at the end of the tax year . . .                                                                                                                                 | <b>1a</b> 3 |     |    |
| If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.                   |             |     |    |
| <b>b</b> Enter the number of voting members included in line 1a, above, who are independent . . .                                                                                                                                   | <b>1b</b> 3 |     |    |
| <b>2</b> 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? . . . . .                                            | <b>2</b>    |     | ✓  |
| <b>3</b> 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? . . . | <b>3</b>    |     | ✓  |
| <b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . .                                                                                                     | <b>4</b>    |     | ✓  |
| <b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? . . .                                                                                                           | <b>5</b>    |     | ✓  |
| <b>6</b> Did the organization have members or stockholders? . . . . .                                                                                                                                                               | <b>6</b>    |     | ✓  |
| <b>7a</b> 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? . . . . .                                                              | <b>7a</b>   |     | ✓  |
| <b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .                                                        | <b>7b</b>   |     | ✓  |
| <b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:                                                                                          |             |     |    |
| <b>a</b> The governing body? . . . . .                                                                                                                                                                                              | <b>8a</b>   | ✓   |    |
| <b>b</b> Each committee with authority to act on behalf of the governing body? . . . . .                                                                                                                                            | <b>8b</b>   | ✓   |    |
| <b>9</b> 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 . . . . .     | <b>9</b>    | ✓   |    |

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

|                                                                                                                                                                                                                                                                                                                 | Yes        | No |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|----|
| <b>10a</b> Did the organization have local chapters, branches, or affiliates? . . . . .                                                                                                                                                                                                                         | <b>10a</b> | ✓  |
| <b>b</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? . . .                                                                       | <b>10b</b> |    |
| <b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . .                                                                                                                                                                    | <b>11a</b> | ✓  |
| <b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990. . . . .                                                                                                                                                                                                  |            |    |
| <b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .                                                                                                                                                                                                    | <b>12a</b> | ✓  |
| <b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . .                                                                                                                                                              | <b>12b</b> | ✓  |
| <b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done . . . . .                                                                                                                                           | <b>12c</b> | ✓  |
| <b>13</b> Did the organization have a written whistleblower policy? . . . . .                                                                                                                                                                                                                                   | <b>13</b>  | ✓  |
| <b>14</b> Did the organization have a written document retention and destruction policy? . . . . .                                                                                                                                                                                                              | <b>14</b>  | ✓  |
| <b>15</b> 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?                                                                                  |            |    |
| <b>a</b> The organization's CEO, Executive Director, or top management official . . . . .                                                                                                                                                                                                                       | <b>15a</b> | ✓  |
| <b>b</b> Other officers or key employees of the organization . . . . .                                                                                                                                                                                                                                          | <b>15b</b> | ✓  |
| If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).                                                                                                                                                                                                                             |            |    |
| <b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .                                                                                                                                      | <b>16a</b> | ✓  |
| <b>b</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? . . . . . | <b>16b</b> |    |

**Section C. Disclosure**

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

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

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

**20** State the name, address, and telephone number of the person who possesses the organization's books and records ►  
**Chung Pham, 9133 W. Coco Dr. Littleton, CO 80128, 310 9487529**

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See 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)<br>Name and Title | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position<br>(do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>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) Chung Pham        | 10                                                                                         |                                                                                                              |                       |         |              |                              |        | 0                                                                    | 0                                                                         | 0                                                                                             |
| (2) Phuc Nelson Le    | 1                                                                                          |                                                                                                              |                       |         |              |                              |        | 0                                                                    | 0                                                                         | 0                                                                                             |
| (3) Michael Bertini   | 1                                                                                          |                                                                                                              |                       |         |              |                              |        | 0                                                                    | 0                                                                         | 0                                                                                             |
| (4)                   |                                                                                            |                                                                                                              |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
| (5)                   |                                                                                            |                                                                                                              |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
| (6)                   |                                                                                            |                                                                                                              |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
| (7)                   |                                                                                            |                                                                                                              |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
| (8)                   |                                                                                            |                                                                                                              |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
| (9)                   |                                                                                            |                                                                                                              |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
| (10)                  |                                                                                            |                                                                                                              |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
| (11)                  |                                                                                            |                                                                                                              |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
| (12)                  |                                                                                            |                                                                                                              |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
| (13)                  |                                                                                            |                                                                                                              |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
| (14)                  |                                                                                            |                                                                                                              |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |

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

| (A)<br>Name and title                                                | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position<br>(do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|----------------------------------------------------------------------|--------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|-----------------------|---------|--------------|------------------------------|--------|----------------------------------------------------------------------|---------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|
|                                                                      |                                                                                            | Individual trustee or director                                                                               | Institutional trustee | Officer | Key employee | Highest compensated employee | Former |                                                                      |                                                                           |                                                                                               |
| (15) .....                                                           |                                                                                            |                                                                                                              |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
| (16) .....                                                           |                                                                                            |                                                                                                              |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
| (17) .....                                                           |                                                                                            |                                                                                                              |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
| (18) .....                                                           |                                                                                            |                                                                                                              |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
| (19) .....                                                           |                                                                                            |                                                                                                              |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
| (20) .....                                                           |                                                                                            |                                                                                                              |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
| (21) .....                                                           |                                                                                            |                                                                                                              |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
| (22) .....                                                           |                                                                                            |                                                                                                              |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
| (23) .....                                                           |                                                                                            |                                                                                                              |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
| (24) .....                                                           |                                                                                            |                                                                                                              |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
| (25) .....                                                           |                                                                                            |                                                                                                              |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
| <b>1b Sub-total</b> .....                                            |                                                                                            |                                                                                                              |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
| <b>c Total from continuation sheets to Part VII, Section A</b> ..... |                                                                                            |                                                                                                              |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
| <b>d Total (add lines 1b and 1c)</b> .....                           |                                                                                            |                                                                                                              |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |

**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 ▶

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

**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)<br>Name and business address                                                                                                                                            | (B)<br>Description of services | (C)<br>Compensation |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|---------------------|
|                                                                                                                                                                             |                                |                     |
|                                                                                                                                                                             |                                |                     |
|                                                                                                                                                                             |                                |                     |
|                                                                                                                                                                             |                                |                     |
|                                                                                                                                                                             |                                |                     |
| <b>2</b> Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ |                                |                     |

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

|                                                           |                                                                          |                                                                                                                                        |               | (A)<br>Total revenue | (B)<br>Related or<br>exempt<br>function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue<br>excluded from tax<br>under sections<br>512-514 |
|-----------------------------------------------------------|--------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|---------------|----------------------|----------------------------------------------------|-----------------------------------------|------------------------------------------------------------------|
| Contributions, Gifts, Grants<br>and Other Similar Amounts | 1a                                                                       | Federated campaigns . . . . .                                                                                                          | 1a            |                      |                                                    |                                         |                                                                  |
|                                                           | b                                                                        | Membership dues . . . . .                                                                                                              | 1b            |                      |                                                    |                                         |                                                                  |
|                                                           | c                                                                        | Fundraising events . . . . .                                                                                                           | 1c            |                      |                                                    |                                         |                                                                  |
|                                                           | d                                                                        | Related organizations . . . . .                                                                                                        | 1d            |                      |                                                    |                                         |                                                                  |
|                                                           | e                                                                        | Government grants (contributions)                                                                                                      | 1e            |                      |                                                    |                                         |                                                                  |
|                                                           | f                                                                        | All other contributions, gifts, grants,<br>and similar amounts not included above                                                      | 1f            | 553233               |                                                    |                                         |                                                                  |
|                                                           | g                                                                        | Noncash contributions included in lines 1a-1f \$                                                                                       |               | 0                    |                                                    |                                         |                                                                  |
|                                                           | h                                                                        | <b>Total.</b> Add lines 1a-1f . . . . . ▶                                                                                              |               | 553233               |                                                    |                                         |                                                                  |
| Program Service Revenue                                   |                                                                          |                                                                                                                                        |               | Business Code        |                                                    |                                         |                                                                  |
|                                                           | 2a                                                                       |                                                                                                                                        |               |                      |                                                    |                                         |                                                                  |
|                                                           | b                                                                        |                                                                                                                                        |               |                      |                                                    |                                         |                                                                  |
|                                                           | c                                                                        |                                                                                                                                        |               |                      |                                                    |                                         |                                                                  |
|                                                           | d                                                                        |                                                                                                                                        |               |                      |                                                    |                                         |                                                                  |
|                                                           | e                                                                        |                                                                                                                                        |               |                      |                                                    |                                         |                                                                  |
|                                                           | f                                                                        | All other program service revenue .                                                                                                    |               |                      |                                                    |                                         |                                                                  |
|                                                           | g                                                                        | <b>Total.</b> Add lines 2a-2f . . . . . ▶                                                                                              |               |                      |                                                    |                                         |                                                                  |
| Other Revenue                                             | 3                                                                        | Investment income (including dividends, interest,<br>and other similar amounts) . . . . . ▶                                            |               |                      |                                                    |                                         |                                                                  |
|                                                           | 4                                                                        | Income from investment of tax-exempt bond proceeds ▶                                                                                   |               |                      |                                                    |                                         |                                                                  |
|                                                           | 5                                                                        | Royalties . . . . . ▶                                                                                                                  |               |                      |                                                    |                                         |                                                                  |
|                                                           | 6a                                                                       | (i) Real                                                                                                                               |               | (ii) Personal        |                                                    |                                         |                                                                  |
|                                                           |                                                                          |                                                                                                                                        |               |                      |                                                    |                                         |                                                                  |
|                                                           |                                                                          |                                                                                                                                        |               |                      |                                                    |                                         |                                                                  |
|                                                           |                                                                          |                                                                                                                                        |               |                      |                                                    |                                         |                                                                  |
|                                                           | b                                                                        | Less rental expenses                                                                                                                   |               |                      |                                                    |                                         |                                                                  |
|                                                           | c                                                                        | Rental income or (loss)                                                                                                                |               |                      |                                                    |                                         |                                                                  |
|                                                           | d                                                                        | Net rental income or (loss) . . . . . ▶                                                                                                |               |                      |                                                    |                                         |                                                                  |
|                                                           | 7a                                                                       | (i) Securities                                                                                                                         |               | (ii) Other           |                                                    |                                         |                                                                  |
|                                                           |                                                                          |                                                                                                                                        |               |                      |                                                    |                                         |                                                                  |
|                                                           |                                                                          |                                                                                                                                        |               |                      |                                                    |                                         |                                                                  |
|                                                           |                                                                          |                                                                                                                                        |               |                      |                                                    |                                         |                                                                  |
|                                                           | b                                                                        | Less cost or other basis<br>and sales expenses .                                                                                       |               |                      |                                                    |                                         |                                                                  |
|                                                           | c                                                                        | Gain or (loss) . . . . .                                                                                                               |               |                      |                                                    |                                         |                                                                  |
|                                                           | d                                                                        | Net gain or (loss) . . . . . ▶                                                                                                         |               |                      |                                                    |                                         |                                                                  |
|                                                           | 8a                                                                       | Gross income from fundraising<br>events (not including \$<br>of contributions reported on line 1c)<br>See Part IV, line 18 . . . . . a |               |                      |                                                    |                                         |                                                                  |
|                                                           |                                                                          | Less: direct expenses . . . . . b                                                                                                      |               |                      |                                                    |                                         |                                                                  |
|                                                           |                                                                          | Net income or (loss) from fundraising events . ▶                                                                                       |               |                      |                                                    |                                         |                                                                  |
|                                                           |                                                                          |                                                                                                                                        |               |                      |                                                    |                                         |                                                                  |
| 9a                                                        | Gross income from gaming activities.<br>See Part IV, line 19 . . . . . a |                                                                                                                                        |               |                      |                                                    |                                         |                                                                  |
|                                                           | Less: direct expenses . . . . . b                                        |                                                                                                                                        |               |                      |                                                    |                                         |                                                                  |
|                                                           | Net income or (loss) from gaming activities . . ▶                        |                                                                                                                                        |               |                      |                                                    |                                         |                                                                  |
|                                                           |                                                                          |                                                                                                                                        |               |                      |                                                    |                                         |                                                                  |
| 10a                                                       | Gross sales of inventory, less<br>returns and allowances . . . . . a     |                                                                                                                                        |               |                      |                                                    |                                         |                                                                  |
|                                                           | Less: cost of goods sold . . . . . b                                     |                                                                                                                                        |               |                      |                                                    |                                         |                                                                  |
|                                                           | Net income or (loss) from sales of inventory . . ▶                       |                                                                                                                                        |               |                      |                                                    |                                         |                                                                  |
|                                                           |                                                                          |                                                                                                                                        |               |                      |                                                    |                                         |                                                                  |
| Miscellaneous Revenue                                     |                                                                          |                                                                                                                                        | Business Code |                      |                                                    |                                         |                                                                  |
| 11a                                                       |                                                                          |                                                                                                                                        |               |                      |                                                    |                                         |                                                                  |
| b                                                         |                                                                          |                                                                                                                                        |               |                      |                                                    |                                         |                                                                  |
| c                                                         |                                                                          |                                                                                                                                        |               |                      |                                                    |                                         |                                                                  |
| d                                                         | All other revenue . . . . .                                              |                                                                                                                                        |               |                      |                                                    |                                         |                                                                  |
| e                                                         | <b>Total.</b> Add lines 11a-11d . . . . . ▶                              |                                                                                                                                        |               |                      |                                                    |                                         |                                                                  |
| 12                                                        | <b>Total revenue.</b> See instructions . . . . . ▶                       |                                                                                                                                        |               | 553233               |                                                    |                                         |                                                                  |

**Part IX Statement of Functional Expenses**

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

Check if Schedule O contains a response or note to any line in this Part IX ☐**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

|                                                                                                                                                                                                                                                                   | (A)<br>Total expenses | (B)<br>Program service<br>expenses | (C)<br>Management and<br>general expenses | (D)<br>Fundraising<br>expenses |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------------------|-------------------------------------------|--------------------------------|
| <b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .                                                                                                                                           |                       |                                    |                                           |                                |
| <b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .                                                                                                                                                                      |                       |                                    |                                           |                                |
| <b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .                                                                                                               | 553233                |                                    |                                           |                                |
| <b>4</b> Benefits paid to or for members . . . . .                                                                                                                                                                                                                |                       |                                    |                                           |                                |
| <b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .                                                                                                                                                                       |                       |                                    |                                           |                                |
| <b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .                                                                                                  |                       |                                    |                                           |                                |
| <b>7</b> Other salaries and wages . . . . .                                                                                                                                                                                                                       |                       |                                    |                                           |                                |
| <b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .                                                                                                                                             |                       |                                    |                                           |                                |
| <b>9</b> Other employee benefits . . . . .                                                                                                                                                                                                                        |                       |                                    |                                           |                                |
| <b>10</b> Payroll taxes . . . . .                                                                                                                                                                                                                                 |                       |                                    |                                           |                                |
| <b>11</b> Fees for services (non-employees):                                                                                                                                                                                                                      |                       |                                    |                                           |                                |
| <b>a</b> Management . . . . .                                                                                                                                                                                                                                     |                       |                                    |                                           |                                |
| <b>b</b> Legal . . . . .                                                                                                                                                                                                                                          |                       |                                    |                                           |                                |
| <b>c</b> Accounting . . . . .                                                                                                                                                                                                                                     |                       |                                    |                                           |                                |
| <b>d</b> Lobbying . . . . .                                                                                                                                                                                                                                       |                       |                                    |                                           |                                |
| <b>e</b> Professional fundraising services. See Part IV, line 17 . . . . .                                                                                                                                                                                        |                       |                                    |                                           |                                |
| <b>f</b> Investment management fees . . . . .                                                                                                                                                                                                                     |                       |                                    |                                           |                                |
| <b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . . . . .                                                                                                                                   |                       |                                    |                                           |                                |
| <b>12</b> Advertising and promotion . . . . .                                                                                                                                                                                                                     |                       |                                    |                                           |                                |
| <b>13</b> Office expenses . . . . .                                                                                                                                                                                                                               |                       |                                    |                                           |                                |
| <b>14</b> Information technology . . . . .                                                                                                                                                                                                                        |                       |                                    |                                           |                                |
| <b>15</b> Royalties . . . . .                                                                                                                                                                                                                                     |                       |                                    |                                           |                                |
| <b>16</b> Occupancy . . . . .                                                                                                                                                                                                                                     |                       |                                    |                                           |                                |
| <b>17</b> Travel . . . . .                                                                                                                                                                                                                                        |                       |                                    |                                           |                                |
| <b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .                                                                                                                                                |                       |                                    |                                           |                                |
| <b>19</b> Conferences, conventions, and meetings . . . . .                                                                                                                                                                                                        |                       |                                    |                                           |                                |
| <b>20</b> Interest . . . . .                                                                                                                                                                                                                                      |                       |                                    |                                           |                                |
| <b>21</b> Payments to affiliates . . . . .                                                                                                                                                                                                                        |                       |                                    |                                           |                                |
| <b>22</b> Depreciation, depletion, and amortization . . . . .                                                                                                                                                                                                     |                       |                                    |                                           |                                |
| <b>23</b> Insurance . . . . .                                                                                                                                                                                                                                     |                       |                                    |                                           |                                |
| <b>24</b> 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.)                                                       |                       |                                    |                                           |                                |
| <b>a</b> _____                                                                                                                                                                                                                                                    |                       |                                    |                                           |                                |
| <b>b</b> _____                                                                                                                                                                                                                                                    |                       |                                    |                                           |                                |
| <b>c</b> _____                                                                                                                                                                                                                                                    |                       |                                    |                                           |                                |
| <b>d</b> _____                                                                                                                                                                                                                                                    |                       |                                    |                                           |                                |
| <b>e</b> All other expenses _____                                                                                                                                                                                                                                 |                       |                                    |                                           |                                |
| <b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e                                                                                                                                                                                               | 553233                |                                    |                                           |                                |
| <b>26</b> <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . . |                       |                                    |                                           |                                |

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

|                                                                                      |                                                                                                                                                                                                                                                                                                                                                  | (A)<br>Beginning of year |           | (B)<br>End of year |
|--------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-----------|--------------------|
| <b>Assets</b>                                                                        | <b>1</b> Cash—non-interest-bearing . . . . .                                                                                                                                                                                                                                                                                                     | 0                        | <b>1</b>  | 0                  |
|                                                                                      | <b>2</b> Savings and temporary cash investments . . . . .                                                                                                                                                                                                                                                                                        |                          | <b>2</b>  |                    |
|                                                                                      | <b>3</b> Pledges and grants receivable, net . . . . .                                                                                                                                                                                                                                                                                            |                          | <b>3</b>  |                    |
|                                                                                      | <b>4</b> Accounts receivable, net . . . . .                                                                                                                                                                                                                                                                                                      |                          | <b>4</b>  |                    |
|                                                                                      | <b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .                                                                                                                                                           |                          | <b>5</b>  |                    |
|                                                                                      | <b>6</b> 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 instructions). Complete Part II of Schedule L . . . . . |                          | <b>6</b>  |                    |
|                                                                                      | <b>7</b> Notes and loans receivable, net . . . . .                                                                                                                                                                                                                                                                                               |                          | <b>7</b>  |                    |
|                                                                                      | <b>8</b> Inventories for sale or use . . . . .                                                                                                                                                                                                                                                                                                   |                          | <b>8</b>  |                    |
|                                                                                      | <b>9</b> Prepaid expenses and deferred charges . . . . .                                                                                                                                                                                                                                                                                         |                          | <b>9</b>  |                    |
|                                                                                      | <b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D                                                                                                                                                                                                                                                   | <b>10a</b>               |           |                    |
|                                                                                      | <b>b</b> Less: accumulated depreciation . . . . .                                                                                                                                                                                                                                                                                                | <b>10b</b>               |           | <b>10c</b>         |
|                                                                                      | <b>11</b> Investments—publicly traded securities . . . . .                                                                                                                                                                                                                                                                                       | 0                        | <b>11</b> | 0                  |
|                                                                                      | <b>12</b> Investments—other securities. See Part IV, line 11 . . . . .                                                                                                                                                                                                                                                                           |                          | <b>12</b> |                    |
|                                                                                      | <b>13</b> Investments—program-related. See Part IV, line 11 . . . . .                                                                                                                                                                                                                                                                            |                          | <b>13</b> |                    |
|                                                                                      | <b>14</b> Intangible assets . . . . .                                                                                                                                                                                                                                                                                                            |                          | <b>14</b> |                    |
|                                                                                      | <b>15</b> Other assets. See Part IV, line 11 . . . . .                                                                                                                                                                                                                                                                                           |                          | <b>15</b> |                    |
| <b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . . | 0                                                                                                                                                                                                                                                                                                                                                | <b>16</b>                | IX 0      |                    |
| <b>Liabilities</b>                                                                   | <b>17</b> Accounts payable and accrued expenses . . . . .                                                                                                                                                                                                                                                                                        |                          | <b>17</b> |                    |
|                                                                                      | <b>18</b> Grants payable . . . . .                                                                                                                                                                                                                                                                                                               |                          | <b>18</b> |                    |
|                                                                                      | <b>19</b> Deferred revenue . . . . .                                                                                                                                                                                                                                                                                                             |                          | <b>19</b> |                    |
|                                                                                      | <b>20</b> Tax-exempt bond liabilities . . . . .                                                                                                                                                                                                                                                                                                  |                          | <b>20</b> |                    |
|                                                                                      | <b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .                                                                                                                                                                                                                                                        |                          | <b>21</b> |                    |
|                                                                                      | <b>22</b> 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 . . . . .                                                                                                                                         |                          | <b>22</b> |                    |
|                                                                                      | <b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .                                                                                                                                                                                                                                                               |                          | <b>23</b> |                    |
|                                                                                      | <b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .                                                                                                                                                                                                                                                                 |                          | <b>24</b> |                    |
|                                                                                      | <b>25</b> 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 . . . . .                                                                                                                                                        |                          | <b>25</b> |                    |
|                                                                                      | <b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 . . . . .                                                                                                                                                                                                                                                                            | 0                        | <b>26</b> | 0                  |
| <b>Net Assets or Fund Balances</b>                                                   | <b>Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>                                                                                                                                                                                                  |                          |           |                    |
|                                                                                      | <b>27</b> Unrestricted net assets . . . . .                                                                                                                                                                                                                                                                                                      |                          | <b>27</b> |                    |
|                                                                                      | <b>28</b> Temporarily restricted net assets . . . . .                                                                                                                                                                                                                                                                                            |                          | <b>28</b> |                    |
|                                                                                      | <b>29</b> Permanently restricted net assets . . . . .                                                                                                                                                                                                                                                                                            |                          | <b>29</b> |                    |
|                                                                                      | <b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>                                                                                                                                                                                                                |                          |           |                    |
|                                                                                      | <b>30</b> Capital stock or trust principal, or current funds . . . . .                                                                                                                                                                                                                                                                           |                          | <b>30</b> |                    |
|                                                                                      | <b>31</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .                                                                                                                                                                                                                                                             |                          | <b>31</b> |                    |
|                                                                                      | <b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .                                                                                                                                                                                                                                                             |                          | <b>32</b> |                    |
|                                                                                      | <b>33</b> Total net assets or fund balances . . . . .                                                                                                                                                                                                                                                                                            |                          | <b>33</b> |                    |
|                                                                                      | <b>34</b> <b>Total liabilities and net assets/fund balances</b> . . . . .                                                                                                                                                                                                                                                                        | 0                        | <b>34</b> | 0                  |

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI ☐

|           |                                                                                                                          |           |               |
|-----------|--------------------------------------------------------------------------------------------------------------------------|-----------|---------------|
| <b>1</b>  | Total revenue (must equal Part VIII, column (A), line 12) . . . . .                                                      | <b>1</b>  | <b>553233</b> |
| <b>2</b>  | Total expenses (must equal Part IX, column (A), line 25) . . . . .                                                       | <b>2</b>  | <b>553233</b> |
| <b>3</b>  | Revenue less expenses. Subtract line 2 from line 1 . . . . .                                                             | <b>3</b>  | <b>0</b>      |
| <b>4</b>  | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . . . . .                      | <b>4</b>  |               |
| <b>5</b>  | Net unrealized gains (losses) on investments . . . . .                                                                   | <b>5</b>  |               |
| <b>6</b>  | Donated services and use of facilities . . . . .                                                                         | <b>6</b>  |               |
| <b>7</b>  | Investment expenses . . . . .                                                                                            | <b>7</b>  |               |
| <b>8</b>  | Prior period adjustments . . . . .                                                                                       | <b>8</b>  |               |
| <b>9</b>  | Other changes in net assets or fund balances (explain in Schedule O) . . . . .                                           | <b>9</b>  |               |
| <b>10</b> | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) . . . . . | <b>10</b> | <b>0</b>      |

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

|                                                                                                                                                                                                                                                                                                                                                                                                                                           | Yes | No |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>1</b> Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____<br>If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.                                                                                                                                                          |     |    |
| <b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant? . . .<br>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.<br><input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis |     | ✓  |
| <b>b</b> Were the organization's financial statements audited by an independent accountant? . . . . .<br>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:<br><input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis                        |     | ✓  |
| <b>c</b> 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?<br>If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.                                                                            |     |    |
| <b>3a</b> 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? . . . . .                                                                                                                                                                                                                                                              |     | ✓  |
| <b>b</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.                                                                                                                                                                                                            |     |    |

**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.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No 1545-0047

**2018**

**Open to Public  
Inspection**

Name of the organization

Employer identification number

Blue Dragon Children's Foundation USA

45-3771750

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

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

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

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1–10 above (see instructions)) | (iv) Is the organization listed in your governing document? |    | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|------------------------------------|----------|-------------------------------------------------------------------------------|-------------------------------------------------------------|----|---------------------------------------------------|-------------------------------------------------|
|                                    |          |                                                                               | Yes                                                         | No |                                                   |                                                 |
| (A)                                |          |                                                                               |                                                             |    |                                                   |                                                 |
| (B)                                |          |                                                                               |                                                             |    |                                                   |                                                 |
| (C)                                |          |                                                                               |                                                             |    |                                                   |                                                 |
| (D)                                |          |                                                                               |                                                             |    |                                                   |                                                 |
| (E)                                |          |                                                                               |                                                             |    |                                                   |                                                 |
| <b>Total</b>                       |          |                                                                               |                                                             |    |                                                   |                                                 |

**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) 2014 | (b) 2015 | (c) 2016 | (d) 2017 | (e) 2018 | (f) Total |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .                                                                                                  |          |          |          |          |          |           |
| <b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .                                                                                                     |          |          |          |          |          |           |
| <b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .                                                                                             |          |          |          |          |          |           |
| <b>4 Total.</b> Add lines 1 through 3 . . . . .                                                                                                                                                                        |          |          |          |          |          |           |
| <b>5</b> 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) . . . . . |          |          |          |          |          |           |
| <b>6 Public support.</b> Subtract line 5 from line 4                                                                                                                                                                   |          |          |          |          |          |           |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ►                                                                                                                                                                                     | (a) 2014 | (b) 2015 | (c) 2016 | (d) 2017 | (e) 2018  | (f) Total |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|-----------|-----------|
| <b>7</b> Amounts from line 4 . . . . .                                                                                                                                                                                            |          |          |          |          |           |           |
| <b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .                                                                                |          |          |          |          |           |           |
| <b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .                                                                                                             |          |          |          |          |           |           |
| <b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .                                                                                                               |          |          |          |          |           |           |
| <b>11 Total support.</b> Add lines 7 through 10                                                                                                                                                                                   |          |          |          |          |           |           |
| <b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .                                                                                                                                               |          |          |          |          | <b>12</b> |           |
| <b>13 First five years.</b> 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 <b>stop here</b> . . . . . <input type="checkbox"/> |          |          |          |          |           |           |

**Section C. Computation of Public Support Percentage**

|                                                                                                                                                                                                                                                                                                                                                                                                                                               |           |   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---|
| <b>14</b> Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f)) . . . . .                                                                                                                                                                                                                                                                                                                                    | <b>14</b> | % |
| <b>15</b> Public support percentage from 2017 Schedule A, Part II, line 14 . . . . .                                                                                                                                                                                                                                                                                                                                                          | <b>15</b> | % |
| <b>16a 33 1/3% support test—2018.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>                                                                                                                                                                           |           |   |
| <b>b 33 1/3% support test—2017.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>                                                                                                                                                                        |           |   |
| <b>17a 10%-facts-and-circumstances test—2018.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>    |           |   |
| <b>b 10%-facts-and-circumstances test—2017.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/> |           |   |
| <b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . <input type="checkbox"/>                                                                                                                                                                                                                                                               |           |   |

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

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

**Section A. Public Support**

| Calendar year (or fiscal year beginning in) ►                                                                                                                                             | (a) 2014 | (b) 2015 | (c) 2016 | (d) 2017 | (e) 2018 | (f) Total |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")                                                                               | 289323   | 435815   | 477265   | 775034   | 553233   | 2530670   |
| <b>2</b> 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 . . . . |          |          |          |          |          |           |
| <b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513                                                                                     |          |          |          |          |          |           |
| <b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . .                                                                          |          |          |          | /        |          |           |
| <b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . .                                                                  |          |          |          |          |          |           |
| <b>6 Total.</b> Add lines 1 through 5 . . . .                                                                                                                                             | 289323   | 435815   | 477265   | 775034   | 553233   | 2530670   |
| <b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . .                                                                                                |          |          |          |          |          |           |
| <b>b</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 . . . .           |          |          |          |          |          |           |
| <b>c</b> Add lines 7a and 7b . . . .                                                                                                                                                      |          |          |          |          |          |           |
| <b>8 Public support.</b> (Subtract line 7c from line 6.) . . . .                                                                                                                          |          |          |          |          |          | 2530670   |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ►                                                                                                                                                                                   | (a) 2014 | (b) 2015 | (c) 2016 | (d) 2017 | (e) 2018 | (f) Total |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| <b>9</b> Amounts from line 6 . . . .                                                                                                                                                                                            | 289323   | 435815   | 477265   | 775034   | 553233   | 2530670   |
| <b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . .                                                                              |          |          |          |          |          |           |
| <b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . .                                                                                                        |          |          |          |          |          |           |
| <b>c</b> Add lines 10a and 10b . . . .                                                                                                                                                                                          |          |          |          |          |          |           |
| <b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . .                                                                                   |          |          |          |          |          |           |
| <b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . .                                                                                                               |          |          |          |          |          |           |
| <b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . .                                                                                                                                                                | 289323   | 435815   | 477265   | 775034   | 553233   | 2530670   |
| <b>14 First five years.</b> 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 <b>stop here</b> . . . . <input type="checkbox"/> |          |          |          |          |          |           |

**Section C. Computation of Public Support Percentage**

|                                                                                                           |           |       |
|-----------------------------------------------------------------------------------------------------------|-----------|-------|
| <b>15</b> Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f)) . . . . | <b>15</b> | 100 % |
| <b>16</b> Public support percentage from 2017 Schedule A, Part III, line 15 . . . .                       | <b>16</b> | 100 % |

**Section D. Computation of Investment Income Percentage**

|                                                                                                                |           |   |
|----------------------------------------------------------------------------------------------------------------|-----------|---|
| <b>17</b> Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f)) . . . . | <b>17</b> | % |
| <b>18</b> Investment income percentage from 2017 Schedule A, Part III, line 17 . . . .                         | <b>18</b> | % |

- 19a 33 1/3% support tests—2018.** 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—2017.** 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 F  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Statement of Activities Outside the United States**

- **Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.**  
 ► **Attach to Form 990.**  
 ► **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No 1545-0047

**2018**

**Open to Public  
Inspection**

Name of the organization

**Blue Dragon Children's Foundation USA**

Employer identification number

**45-3771750**

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

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

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

- 3 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 the region | (d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region) | (e) If activity listed in (d) is a program service, describe specific type of service(s) in the region | (f) Total expenditures for and investments in the region |
|-------------------------------------------------------------|-------------------------------------|----------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|----------------------------------------------------------|
| (1)                                                         |                                     |                                                                            |                                                                                                                                                    |                                                                                                        |                                                          |
| (2)                                                         |                                     |                                                                            |                                                                                                                                                    |                                                                                                        |                                                          |
| (3)                                                         |                                     |                                                                            |                                                                                                                                                    |                                                                                                        |                                                          |
| (4)                                                         |                                     |                                                                            |                                                                                                                                                    |                                                                                                        |                                                          |
| (5)                                                         |                                     |                                                                            |                                                                                                                                                    |                                                                                                        |                                                          |
| (6)                                                         |                                     |                                                                            |                                                                                                                                                    |                                                                                                        |                                                          |
| (7)                                                         |                                     |                                                                            |                                                                                                                                                    |                                                                                                        |                                                          |
| (8)                                                         |                                     |                                                                            |                                                                                                                                                    |                                                                                                        |                                                          |
| (9)                                                         |                                     |                                                                            |                                                                                                                                                    |                                                                                                        |                                                          |
| (10)                                                        |                                     |                                                                            |                                                                                                                                                    |                                                                                                        |                                                          |
| (11)                                                        |                                     |                                                                            |                                                                                                                                                    |                                                                                                        |                                                          |
| (12)                                                        |                                     |                                                                            |                                                                                                                                                    |                                                                                                        |                                                          |
| (13)                                                        |                                     |                                                                            |                                                                                                                                                    |                                                                                                        |                                                          |
| (14)                                                        |                                     |                                                                            |                                                                                                                                                    |                                                                                                        |                                                          |
| (15)                                                        |                                     |                                                                            |                                                                                                                                                    |                                                                                                        |                                                          |
| (16)                                                        |                                     |                                                                            |                                                                                                                                                    |                                                                                                        |                                                          |
| (17)                                                        |                                     |                                                                            |                                                                                                                                                    |                                                                                                        |                                                          |
| <b>3a Subtotal</b> . . . . .                                |                                     |                                                                            |                                                                                                                                                    |                                                                                                        |                                                          |
| <b>b Total from continuation sheets to Part I</b> . . . . . |                                     |                                                                            |                                                                                                                                                    |                                                                                                        |                                                          |
| <b>c Totals (add lines 3a and 3b)</b>                       |                                     |                                                                            |                                                                                                                                                    |                                                                                                        |                                                          |

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

| 1    | (a) Name of organization | (b) IRS code section and EIN (if applicable) | (c) Region | (d) Purpose of grant | (e) Amount of cash grant | (f) Manner of cash disbursement | (g) Amount of noncash assistance | (h) Description of noncash assistance | (i) Method of valuation (book, FMV, appraisal, other) |
|------|--------------------------|----------------------------------------------|------------|----------------------|--------------------------|---------------------------------|----------------------------------|---------------------------------------|-------------------------------------------------------|
| (1)  |                          |                                              | Vietnam    | Fund program service | 553233                   | bank wire                       | 00                               |                                       | cash                                                  |
| (2)  |                          |                                              |            |                      |                          |                                 |                                  |                                       |                                                       |
| (3)  |                          |                                              |            |                      |                          |                                 |                                  |                                       |                                                       |
| (4)  |                          |                                              |            |                      |                          |                                 |                                  |                                       |                                                       |
| (5)  |                          |                                              |            |                      |                          |                                 |                                  |                                       |                                                       |
| (6)  |                          |                                              |            |                      |                          |                                 |                                  |                                       |                                                       |
| (7)  |                          |                                              |            |                      |                          |                                 |                                  |                                       |                                                       |
| (8)  |                          |                                              |            |                      |                          |                                 |                                  |                                       |                                                       |
| (9)  |                          |                                              |            |                      |                          |                                 |                                  |                                       |                                                       |
| (10) |                          |                                              |            |                      |                          |                                 |                                  |                                       |                                                       |
| (11) |                          |                                              |            |                      |                          |                                 |                                  |                                       |                                                       |
| (12) |                          |                                              |            |                      |                          |                                 |                                  |                                       |                                                       |
| (13) |                          |                                              |            |                      |                          |                                 |                                  |                                       |                                                       |
| (14) |                          |                                              |            |                      |                          |                                 |                                  |                                       |                                                       |
| (15) |                          |                                              |            |                      |                          |                                 |                                  |                                       |                                                       |
| (16) |                          |                                              |            |                      |                          |                                 |                                  |                                       |                                                       |

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

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

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

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

**Part IV Foreign Forms**

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926) . . . . . ☐ Yes ☒ No
- 2 Did the organization have an interest in a foreign trust during the tax year? If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990) . . . . . ☐ Yes ☒ No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations (see Instructions for Form 5471) . . . . . ☐ Yes ☒ No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621) . . . . . ☐ Yes ☒ No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865) . . . . . ☐ Yes ☒ No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713, don't file with Form 990) . . . . . ☐ Yes ☒ No

**Part V Supplemental Information**

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

We receive newsletters and reports from the founder and CEO, as well as communicating by conference calls and during the founder's visits to the USA. Although we do not visit annually, every board member has visited the Hanoi operations, and we have each visited in different years. When we visit, we meet with staff, tour facilities and receive reports on operations. In addition, one Board member, Chung Pham, is from Hanoi and keeps in touch with Blue Dragon employees. All of the board members visited the organization in 2019, at different times.

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

- Attach to Form 990 or 990-EZ.  
► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No 1545-0047

**2018**

**Open to Public  
Inspection**

Name of the organization

**Blue Dragon Children's Foundation USA**

Employer identification number

**45-3771750**

**Part III, Line 4d: Other program services include Project X, \$16,310, and Legal Registration, \$213,774**

**Project X works with 175 girls and young women rescued by Blue Dragon from brothels and forced marriages in China.**

**Legal services are provided for street children, victims of human trafficking, and children in conflict with the law.**

**Blue Dragon's legal team obtained legal registration papers for 307 people and also represents trafficking victims in court.**

**The legal department is also working on a legal reform project in order to lobby for much needed change in government policy**

**Part VI Section A**

**Approval is required from Blue Dragon International for a limited number of activities such as reinvestment of income in unrelated business activities to generate future income for Blue Dragon. So far, we haven't had any such activities.**

**8. Notes are taken at Board Meetings and at other meetings as appropriate.**

**9. Yes:**

**Phuc Nelson Le, 1315 W. Ardmore Avenue, Chicago IL 60660**

**Michael Bertini, 4301 Dean Lakes Blvd, Shakopee MN 55379**

**PART VI Section B**

**11b. Chung Pham prepared the Form with correspondence from the operations in Vietnam. Nelson Le and Michael Bertini reviewed the completed Form. Chung Pham submits the forms. A copy was sent to Nelson Le and Michael Bertini.**

**12. There have been no activities to date that could give rise to conflicts of interest.**

**Section C, 19. Documents are made available by either email or US mail.**