

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

2024

Department of the Treasury
Internal Revenue Service

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

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

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning 04/01, 2024, and ending 03/31, 20 25

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

C Name of organization OPERATION BLESSING INTERNATIONAL RELIEF AND DEVELOPMENT CORPORATION
 Doing business as
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
 977 CENTERVILLE TURNPIKE
 City or town, state or province, country, and ZIP or foreign postal code
 VIRGINIA BEACH, VA 23463

D Employer identification number 54-1382657
E Telephone number (757) 226-3401
G Gross receipts \$ 78,865,993

F Name and address of principal officer: GORDON ROBERTSON
 SAME AS C ABOVE

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. See instructions.

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

J Website: WWW.OB.ORG **H(c)** Group exemption number

K Form of organization: Corporation Trust Association Other **L** Year of formation: 1986 **M** State of legal domicile: VA

Part I Summary

| | | | | |
|------------------------------------|--|---|---------------------------|--------------|
| Activities & Governance | 1 | Briefly describe the organization's mission or most significant activities: TO BRING HELP AND HOPE TO A HURTING WORLD, EMPOWERING PEOPLE IN NEED THROUGH COMPASSIONATE, CHRIST-CENTERED RELIEF AND DEVELOPMENT PROGRAMS THAT SERVED MILLIONS OF PEOPLE DURING FY25. | | |
| | 2 | Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. | | |
| | 3 | Number of voting members of the governing body (Part VI, line 1a) | 3 | 5 |
| | 4 | Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 4 |
| | 5 | Total number of individuals employed in calendar year 2024 (Part V, line 2a) | 5 | 140 |
| | 6 | Total number of volunteers (estimate if necessary) | 6 | 4,500 |
| | 7a | Total unrelated business revenue from Part VIII, column (C), line 12 | 7a | 0 |
| b | Net unrelated business taxable income from Form 990-T, Part I, line 11 | 7b | 0 | |
| Revenue | 8 | Contributions and grants (Part VIII, line 1h) | Prior Year | Current Year |
| | 9 | Program service revenue (Part VIII, line 2g) | 75,185,705 | 76,871,168 |
| | 10 | Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 1,565,744 | 1,346,757 |
| | 11 | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 17,992 | 26,292 |
| | 12 | Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 76,769,441 | 78,244,217 |
| Expenses | 13 | Grants and similar amounts paid (Part IX, column (A), lines 1–3) | 57,606,759 | 49,271,094 |
| | 14 | Benefits paid to or for members (Part IX, column (A), line 4) | | |
| | 15 | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) | 12,323,634 | 12,687,098 |
| | 16a | Professional fundraising fees (Part IX, column (A), line 11e) | 0 | 0 |
| | b | Total fundraising expenses (Part IX, column (D), line 25) 5,810,431 | | |
| | 17 | Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) | 12,735,158 | 14,915,012 |
| | 18 | Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) | 82,665,551 | 76,873,204 |
| 19 | Revenue less expenses. Subtract line 18 from line 12 | (5,896,110) | 1,371,013 | |
| Net Assets or Fund Balances | 20 | Total assets (Part X, line 16) | Beginning of Current Year | End of Year |
| | 21 | Total liabilities (Part X, line 26) | 42,830,635 | 43,533,486 |
| | 22 | Net assets or fund balances. Subtract line 21 from line 20 | 8,886,538 | 8,218,376 |

Part II Signature Block

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

Sign Here Signature of officer: *James R Barr Jr* Date: 10/24/25
 JAMES R BARR JR, VP - CFO
 Type or print name and title

Paid Preparer Use Only Print/Type preparer's name: AMANDA COON Preparer's signature: *Amanda Coon* Date: 10/2/25 Check if self-employed PTIN: P01754645
 Firm's name: KPMG LLP Firm's EIN: 13-5565207
 Firm's address: 8350 BROAD STREET, SUITE 900, MCLEAN, VA 22102 Phone no.: (703) 286-8000

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



Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0074

| | |
|--------------------|--------------------|
| Notice | CP211A |
| Tax period | March 31, 2025 |
| Notice date | September 1, 2025 |
| Employer ID number | 54-1382657 |
| To contact us | Phone 877-829-5500 |

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OPERATION BLESSING INTERNATIONAL
CBN CENTER
977 CENTERVILLE TPKE
VIRGINIA BCH VA 23463-0001



150449

Important information about your March 31, 2025, Form 990

We approved your Form 8868, Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans.

We approved the Form 8868 for your March 31, 2025, Form 990, Return of Organization Exempt From Income Tax. Your due date is now February 15, 2026.

What you need to do

File your March 31, 2025, Form 990 by February 15, 2026, electronically. The IRS will not accept Form 990 filed on paper. For more information, see [IRS.gov/eoefile](https://www.irs.gov/eoefile). You can find available tax return filing software at [IRS.gov/eomefproviders](https://www.irs.gov/eomefproviders).

Additional information

- Visit [IRS.gov/cp211a](https://www.irs.gov/cp211a).
- Go to [IRS.gov/charities](https://www.irs.gov/charities) or call 877-829-5500 to learn more about electronic filing requirements.
- Keep this notice for your records.

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III Yes No

1 Briefly describe the organization's mission:

BRING HELP AND HOPE IN THE UNITED STATES AND AROUND THE WORLD THROUGH PROGRAMS THAT INCLUDE HUNGER RELIEF, MEDICAL CARE, CLEAN WATER, CHILD DEVELOPMENT AND DISASTER RELIEF.

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

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

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

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

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

4a (Code:) (Expenses \$ 40,029,916 including grants of \$ 32,704,490) (Revenue \$ 0)

OB HUNGER RELIEF: IN THE UNITED STATES, OB'S FLEET OF HUNGER STRIKE FORCE TRACTOR-TRAILERS TRAVELED THROUGHOUT THE COUNTRY AND DISTRIBUTED MORE THAN 27 MILLION POUNDS OF FOOD AND BEVERAGES TO FAMILIES IN NEED DURING FY25.

BY WORKING CLOSELY WITH FOOD PROCESSING COMPANIES, GROWERS AND MANUFACTURERS, OB TAPS INTO AMERICA'S SURPLUS AND ACQUIRES CORPORATE DONATIONS OF FOOD STAPLES AND RELIEF PRODUCTS, DELIVERING MUCH-NEEDED FOOD AND RELIEF SUPPLIES TO DISADVANTAGED FAMILIES AND DISASTER VICTIMS.

(CONTINUED ON SCHEDULE O)

4b (Code:) (Expenses \$ 19,136,742 including grants of \$ 12,545,144) (Revenue \$ 0)

INTERNATIONAL RELIEF: DURING FY25, OB HELD INTERNATIONAL MOBILE MEDICAL CLINICS THAT PROVIDED FREE MEDICAL CARE INCLUDING GENERAL MEDICAL AND DENTAL SERVICES. OB ALSO DISTRIBUTED MEDICINE AND MEDICAL SUPPLIES TO PARTNERS AROUND THE WORLD, WHICH WENT TO OUTFIT RESOURCE POOR AREAS BENEFITING CHILDREN AND ADULTS ALIKE . OB PROVIDED MANY LIFE-CHANGING SURGERIES SUCH AS CLEFT LIP AND PALATE, CATARACT AND MORE TO THOSE IN NEED.

(CONTINUED ON SCHEDULE O)

4c (Code:) (Expenses \$ 10,896,567 including grants of \$ 4,021,460) (Revenue \$ 0)

A FIRST RESPONDER IN TIMES OF DISASTER, OPERATION BLESSING'S DISASTER RELIEF TEAM RESPONDED TO 10 U.S. DISASTERS IN FY25. OPERATION BLESSING'S DISASTER RELIEF TEAM ASSISTED VICTIMS OF WILDFIRES IN CALIFORNIA AND OKLAHOMA; FLOODING IN TEXAS, TORNADOS IN NEBRASKA AND LOUISIANA, AND HURRICANES BERYL, FRANCINE, DEBBY AND MILTON, INCLUDING A SIGNIFICANT RESPONSE IN BOTH NORTH CAROLINA AND GEORGIA TO HURRICANE HELENE.

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

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 70,063,225

Part IV Checklist of Required Schedules

| | Yes | No | |
|--|-----|----|---|
| 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> | 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? <i>If "Yes," complete Schedule C, Part I</i> | 3 | | ✓ |
| 4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> | 4 | | ✓ |
| 5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i> | 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? <i>If "Yes," complete Schedule D, Part I</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? <i>If "Yes," complete Schedule D, Part II</i> | 7 | | ✓ |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> | 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? <i>If "Yes," complete Schedule D, Part IV</i> | 9 | | ✓ |
| 10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> | 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? <i>If "Yes," complete Schedule D, Part VI</i> | 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? <i>If "Yes," complete Schedule D, Part VII</i> | 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? <i>If "Yes," complete Schedule D, Part VIII</i> | 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? <i>If "Yes," complete Schedule D, Part IX</i> | 11d | ✓ | |
| e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> | 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)? <i>If "Yes," complete Schedule D, Part X</i> | 11f | ✓ | |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> | 12a | | |
| b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> | 12b | ✓ | |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> | 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? <i>If "Yes," complete Schedule F, Parts I and IV</i> | 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? <i>If "Yes," complete Schedule F, Parts II and IV</i> | 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? <i>If "Yes," complete Schedule F, Parts III and IV</i> | 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? <i>If "Yes," complete Schedule G, Part I. See instructions</i> | 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? <i>If "Yes," complete Schedule G, Part II</i> | 18 | | ✓ |
| 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> | 19 | | ✓ |
| 20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> | 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? <i>If "Yes," complete Schedule I, Parts I and II</i> | 21 | ✓ | |

Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

| 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 | 140 | | |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? | 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 on 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 <u>CB, CH, CS, GH, (CONTINUED ON SCHEDULE O)</u> 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 | Organizations that may receive deductible contributions under section 170(c). | | | | |
| a | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? | 7a | | ✓ | |
| 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 | Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? | 8 | | | |
| 9 | Sponsoring organizations maintaining donor advised funds. | | | | |
| a | Did the sponsoring organization make any taxable distributions under section 4966? | 9a | | | |
| b | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | 9b | | | |
| 10 | Section 501(c)(7) organizations. Enter: | | | | |
| a | Initiation fees and capital contributions included on Part VIII, line 12 | 10a | | | |
| b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | 10b | | | |
| 11 | Section 501(c)(12) organizations. Enter: | | | | |
| a | Gross income from members or shareholders | 11a | | | |
| b | Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) | 11b | | | |
| 12a | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | 12a | | | |
| b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | 12b | | | |
| 13 | Section 501(c)(29) qualified nonprofit health insurance issuers. | | | | |
| a | Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O. | 13a | | | |
| b | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans | 13b | | | |
| c | Enter the amount of reserves on hand | 13c | | | |
| 14a | Did the organization receive any payments for indoor tanning services during the tax year? | 14a | | | ✓ |
| b | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O | 14b | | | |
| 15 | Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N. | 15 | | | ✓ |
| 16 | Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O. | 16 | | | ✓ |
| 17 | Section 501(c)(21) organizations. Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069. | 17 | | | |

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

Section A. Governing Body and Management

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

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 11b Describe on Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done.; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?; 15a The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed AK, CA, FL, GA, HI, (CONTINUED ON SCHEDULE O)
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.
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records.
JAMES R. BARR, JR., 977 CENTERVILLE TURNPIKE, VIRGINIA BEACH, VA 23463, (757) 226-3401

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

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

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

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

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

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

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

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC) | (E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC) | (F) Estimated amount of other compensation from the organization and related organizations |
|--|--|--|-----------------------|---------|--------------|------------------------------|--------|---|--|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (1) GORDON P. ROBERTSON PRESIDENT / DIRECTOR | 2.0 58.0 | ✓ | | ✓ | | | | 0 | 933,780 | 23,890 |
| (2) JAMES R. BARR,, JR. VICE PRESIDENT / CFO | 5.0 50.0 | | | ✓ | | | | 0 | 299,367 | 23,943 |
| (3) MARVIN B. EDWARDS VICE PRESIDENT | 20.0 35.0 | | | ✓ | | | | 0 | 286,036 | 12,647 |
| (4) RANDY J. MORELL SECRETARY | 1.0 49.0 | | | ✓ | | | | 0 | 229,975 | 23,943 |
| (5) DREW P. FRIEDRICH, III CHIEF OPERATING OFFICER | 50.0 0.0 | | | | ✓ | | | 195,182 | 0 | 30,506 |
| (6) RONDA F. SHERMAN VICE PRESIDENT | 55.0 0.0 | | | ✓ | | | | 186,972 | 0 | 402 |
| (7) STEVEN W. O'GRADY FORMER VICE PRESIDENT (UNTIL FEB. 13, 2024) | 0.0 0.0 | | | | | ✓ | | 168,889 | 0 | 12,309 |
| (8) KEFFENIE QUEZADA SENIOR DIRECTOR INT'L OPERATIONS | 50.0 0.0 | | | | | ✓ | | 119,986 | 0 | 32,419 |
| (9) HOLLY E. COMBS SENIOR DIR. MARKETING & COMMUNICATIONS | 50.0 0.0 | | | | | ✓ | | 114,029 | 0 | 33,563 |
| (10) BRIDGET HART SENIOR PLANNED GIVING SPECIALIST | 50.0 0.0 | | | | | ✓ | | 115,053 | 0 | 13,254 |
| (11) CHASE DELANS DIRECTOR INT'L PROGRAMS (EUROPE & ASIA) | 50.0 0.0 | | | | | ✓ | | 115,505 | 0 | 11,001 |
| (12) ANTHONY S. LLOYD SR. DIR. - U.S. DISASTER REL. (UNTIL OCT. 23, 2024) | 50.0 0.0 | | | | | ✓ | | 120,347 | 0 | 1,781 |
| (13) CHRISTIAN E. BUNSE DIRECTOR (AS OF JULY 12, 2024) | 1.0 0.0 | ✓ | | | | | | 0 | 0 | 0 |
| (14) THOMAS DAUGHERTY DIRECTOR (UNTIL JULY 12, 2024) | 1.0 0.0 | ✓ | | | | | | 0 | 0 | 0 |

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

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC) | (E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (F) Estimated amount of other compensation from the organization and related organizations |
|--|--|--|-----------------------|---------|--------------|------------------------------|--------|---|--|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (15) CHERYL P. MCLESKEY DIRECTOR | 1.0 0.0 | <input checked="" type="checkbox"/> | | | | | | 0 | 0 | 0 |
| (16) DAVID MELILLI DIRECTOR | 1.0 0.0 | <input checked="" type="checkbox"/> | | | | | | 0 | 0 | 0 |
| (17) DAVID PENTECOST DIRECTOR | 1.0 0.0 | <input checked="" type="checkbox"/> | | | | | | 0 | 0 | 0 |
| (18) | | | | | | | | | | |
| (19) | | | | | | | | | | |
| (20) | | | | | | | | | | |
| (21) | | | | | | | | | | |
| (22) | | | | | | | | | | |
| (23) | | | | | | | | | | |
| (24) | | | | | | | | | | |
| (25) | | | | | | | | | | |
| 1b Subtotal | | | | | | | | 1,135,963 | 1,749,158 | 219,658 |
| c Total from continuation sheets to Part VII, Section A | | | | | | | | 0 | 0 | 0 |
| d Total (add lines 1b and 1c) | | | | | | | | 1,135,963 | 1,749,158 | 219,658 |

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 9

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

Section B. Independent Contractors

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

| (A) Name and business address | (B) Description of services | (C) Compensation |
|---|--------------------------------|---------------------|
| TIM KILPATRICK TREE SERVICE, 106 REMINGTON WAY, ENTERPRISE, AL 36330 | TREE REMOVAL - DISASTER RELIEF | 242,952 |
| STAFFMARK INVESTMENT, LLC, 191 ROSA PARKS ST., 10TH FLOOR, CINCINNATI, OH 45202 | STAFFING | 211,880 |
| CHANDLER TREE REMOVAL, 1694 KIRKLAND ROAD, COTTONWOOD, AL 36320 | TREE REMOVAL - DISASTER RELIEF | 201,750 |
| TOTAL QUALITY LOGISTICS, P.O. BOX, 634558, CINCINNATI, OH 45263 | SHIPPING SERVICES | 147,065 |
| ROSLAN & ASSOCIATES PR, LLC, 200 BROADWAY, 3RD FLOOR, NEW YORK, NY 10038 | PUBLIC RELATIONS | 122,760 |

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 8

Part VIII Statement of Revenue

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

| | | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512-514 |
|--|--|---|----------------|----------------------|--|--------------------------------------|---|
| Contributions, Gifts, Grants, and Other Similar Amounts | 1a | Federated campaigns | 1a | | | | |
| | b | Membership dues | 1b | | | | |
| | c | Fundraising events | 1c | | | | |
| | d | Related organizations | 1d | 10,870,425 | | | |
| | e | Government grants (contributions) | 1e | | | | |
| | f | All other contributions, gifts, grants, and similar amounts not included above | 1f | 66,000,743 | | | |
| | g | Noncash contributions included in lines 1a-1f | 1g | \$ 35,944,588 | | | |
| | h | Total. Add lines 1a-1f | | 76,871,168 | | | |
| | Program Service Revenue | 2a | Business Code | | | | |
| b | | | | | | | |
| c | | | | | | | |
| d | | | | | | | |
| e | | | | | | | |
| f | | All other program service revenue . . | | 0 | 0 | 0 | 0 |
| g | | Total. Add lines 2a-2f | | 0 | | | |
| Other Revenue | 3 | Investment income (including dividends, interest, and other similar amounts) | | 1,321,297 | | | 1,321,297 |
| | 4 | Income from investment of tax-exempt bond proceeds | | | | | |
| | 5 | Royalties | | | | | |
| | 6a | Gross rents | (i) Real | | | | |
| | | | (ii) Personal | | | | |
| | | | | | | | |
| | b | Less: rental expenses | 6b | | | | |
| | c | Rental income or (loss) | 6c | 0 | 0 | | |
| | d | Net rental income or (loss) | | | | | |
| | 7a | Gross amount from sales of assets other than inventory | (i) Securities | 635,599 | 11,637 | | |
| | | | (ii) Other | | | | |
| | | | | | | | |
| | b | Less: cost or other basis and sales expenses | 7b | 621,776 | 0 | | |
| | c | Gain or (loss) | 7c | 13,823 | 11,637 | | |
| | d | Net gain or (loss) | | 25,460 | | | 25,460 |
| | 8a | Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 | 8a | | | | |
| | b | Less: direct expenses | 8b | | | | |
| c | Net income or (loss) from fundraising events | | | | | | |
| 9a | Gross income from gaming activities. See Part IV, line 19 | 9a | | | | | |
| | | 9b | | | | | |
| c | Net income or (loss) from gaming activities | | | | | | |
| 10a | Gross sales of inventory, less returns and allowances | 10a | | | | | |
| | | 10b | | | | | |
| | | 10c | | | | | |
| Miscellaneous Revenue | 11a | REBATES AND RECYCLING | 900099 | 21,788 | 0 | 0 | 21,788 |
| | b | INTERNATIONAL REVENUE | 900099 | 4,504 | 0 | 0 | 4,504 |
| | c | | | | | | |
| | d | All other revenue | | 0 | 0 | 0 | 0 |
| | e | Total. Add lines 11a-11d | | 26,292 | | | |
| 12 | Total revenue. See instructions | | 78,244,217 | 0 | 0 | 1,373,049 | |

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

| | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|---|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 | 425,612 | 425,612 | | |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22 | 36,300,338 | 36,300,338 | | |
| 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 | 12,545,144 | 12,545,144 | | |
| 4 Benefits paid to or for members | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | 595,260 | 182,198 | 225,688 | 187,374 |
| 6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | | | | |
| 7 Other salaries and wages | 9,849,769 | 7,408,825 | 125,883 | 2,315,061 |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | 38,730 | 38,730 | 0 | 0 |
| 9 Other employee benefits | 1,391,080 | 1,000,697 | 12,008 | 378,375 |
| 10 Payroll taxes | 812,259 | 614,181 | 10,865 | 187,213 |
| 11 Fees for services (nonemployees): | | | | |
| a Management | | | | |
| b Legal | 78,349 | 76,411 | 1,938 | 0 |
| c Accounting | 131,451 | 14,951 | 116,500 | 0 |
| d Lobbying | | | | |
| e Professional fundraising services. See Part IV, line 17 | | | | |
| f Investment management fees | | | | |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.) | 2,069,989 | 1,502,257 | 50,486 | 517,246 |
| 12 Advertising and promotion | 598,347 | 255,399 | 6,246 | 336,702 |
| 13 Office expenses | 1,344,855 | 492,194 | 14,598 | 838,063 |
| 14 Information technology | 221,314 | 112,726 | 2,415 | 106,173 |
| 15 Royalties | | | | |
| 16 Occupancy | 1,607,049 | 1,585,441 | 21,608 | 0 |
| 17 Travel | 2,166,110 | 2,029,777 | 35,250 | 101,083 |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | 155,393 | 133,098 | 587 | 21,708 |
| 20 Interest | 22,585 | 22,585 | 0 | 0 |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 549,328 | 490,047 | 59,128 | 153 |
| 23 Insurance | 1,001,852 | 742,434 | 250,273 | 9,145 |
| 24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.) | | | | |
| a TRUCK EXPENSES | 1,741,576 | 1,741,576 | 0 | 0 |
| b SMALL EQUIPMENT & PARTS | 1,654,480 | 1,624,530 | 14,865 | 15,085 |
| c AFFILIATE AIRTIME | 780,000 | | | 780,000 |
| d TAXES AND LICENSES | 442,564 | 424,251 | 13,009 | 5,304 |
| e All other expenses | 349,770 | 299,823 | 38,201 | 11,746 |
| 25 Total functional expenses. Add lines 1 through 24e | 76,873,204 | 70,063,225 | 999,548 | 5,810,431 |
| 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) | | | | |

Part X Balance Sheet

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

| | | (A) Beginning of year | | (B) End of year | |
|---|--|--------------------------|------------|--------------------|-----------|
| Assets | 1 Cash—non-interest-bearing | 230,831 | 1 | 287,910 | |
| | 2 Savings and temporary cash investments | 29,106,179 | 2 | 29,184,282 | |
| | 3 Pledges and grants receivable, net | 3,607,639 | 3 | 3,840,641 | |
| | 4 Accounts receivable, net | 356,939 | 4 | 159,004 | |
| | 5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | 0 | 5 | 0 | |
| | 6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) | 0 | 6 | 0 | |
| | 7 Notes and loans receivable, net | | 7 | | |
| | 8 Inventories for sale or use | 2,214,366 | 8 | 3,720,743 | |
| | 9 Prepaid expenses and deferred charges | 901,408 | 9 | 1,006,798 | |
| | 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a 5,656,998 | | | |
| | b Less: accumulated depreciation | 10b 4,307,761 | 1,222,031 | 10c | 1,349,237 |
| | 11 Investments—publicly traded securities | 0 | 11 | 10,036 | |
| | 12 Investments—other securities. See Part IV, line 11 | 0 | 12 | 0 | |
| | 13 Investments—program-related. See Part IV, line 11 | 0 | 13 | 0 | |
| | 14 Intangible assets | | 14 | | |
| | 15 Other assets. See Part IV, line 11 | 5,191,242 | 15 | 3,974,835 | |
| 16 Total assets. Add lines 1 through 15 (must equal line 33) | 42,830,635 | 16 | 43,533,486 | | |
| Liabilities | 17 Accounts payable and accrued expenses | 1,575,429 | 17 | 1,626,477 | |
| | 18 Grants payable | | 18 | | |
| | 19 Deferred revenue | | 19 | | |
| | 20 Tax-exempt bond liabilities | | 20 | | |
| | 21 Escrow or custodial account liability. Complete Part IV of Schedule D | | 21 | | |
| | 22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | 0 | 22 | 0 | |
| | 23 Secured mortgages and notes payable to unrelated third parties | 720,147 | 23 | 480,038 | |
| | 24 Unsecured notes and loans payable to unrelated third parties | | 24 | | |
| | 25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D | 6,590,962 | 25 | 6,111,861 | |
| | 26 Total liabilities. Add lines 17 through 25 | 8,886,538 | 26 | 8,218,376 | |
| Net Assets or Fund Balances | Organizations that follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 27, 28, 32, and 33. | | | | |
| | 27 Net assets without donor restrictions | 16,000,504 | 27 | 15,947,496 | |
| | 28 Net assets with donor restrictions | 17,943,593 | 28 | 19,367,614 | |
| | Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33. | | | | |
| | 29 Capital stock or trust principal, or current funds | | 29 | | |
| | 30 Paid-in or capital surplus, or land, building, or equipment fund | | 30 | | |
| | 31 Retained earnings, endowment, accumulated income, or other funds | | 31 | | |
| | 32 Total net assets or fund balances | 33,944,097 | 32 | 35,315,110 | |
| 33 Total liabilities and net assets/fund balances | 42,830,635 | 33 | 43,533,486 | | |

Part XI Reconciliation of Net Assets

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

| | | | |
|-----------|--|-----------|------------|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 78,244,217 |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 76,873,204 |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | 1,371,013 |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 33,944,097 |
| 5 | Net unrealized gains (losses) on investments | 5 | |
| 6 | Donated services and use of facilities | 6 | |
| 7 | Investment expenses | 7 | |
| 8 | Prior period adjustments | 8 | |
| 9 | Other changes in net assets or fund balances (explain on Schedule O) | 9 | 0 |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | 10 | 35,315,110 |

Part XII Financial Statements and Reporting

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

| | | Yes | No |
|---|-----------|-----|----|
| 1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O. | | | |
| 2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | 2a | | ✓ |
| b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | 2b | ✓ | |
| c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O. | 2c | ✓ | |
| 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? | 3a | | ✓ |
| b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits | 3b | | |

**SCHEDULE A
(Form 990)**

Public Charity Status and Public Support

OMB No. 1545-0047

2024

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

| | |
|--|---|
| Name of the organization OPERATION BLESSING INTERNATIONAL RELIEF AND DEVELOPMENT CORPORATION | Employer identification number 54-1382657 |
|--|---|

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

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

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 An organization that normally receives (1) more than 33¹/₃% 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 33¹/₃% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-10 above (see instructions)) | (iv) Is the organization listed in your governing document? | | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|------------------------------------|----------|---|---|----|---|---|
| | | | Yes | No | | |
| (A) | | | | | | |
| (B) | | | | | | |
| (C) | | | | | | |
| (D) | | | | | | |
| (E) | | | | | | |
| Total | | | | | 0 | 0 |

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) 2020 | (b) 2021 | (c) 2022 | (d) 2023 | (e) 2024 | (f) Total |
|--|------------|------------|------------|------------|------------|-------------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 91,555,592 | 96,471,241 | 89,463,232 | 75,185,705 | 76,871,168 | 429,546,938 |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | 0 |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | 0 |
| 4 Total. Add lines 1 through 3 | 91,555,592 | 96,471,241 | 89,463,232 | 75,185,705 | 76,871,168 | 429,546,938 |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) | | | | | | 111,077,761 |
| 6 Public support. Subtract line 5 from line 4 | | | | | | 318,469,177 |

Section B. Total Support

| Calendar year (or fiscal year beginning in) | (a) 2020 | (b) 2021 | (c) 2022 | (d) 2023 | (e) 2024 | (f) Total |
|---|------------|------------|------------|------------|------------|--------------------------|
| 7 Amounts from line 4 | 91,555,592 | 96,471,241 | 89,463,232 | 75,185,705 | 76,871,168 | 429,546,938 |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | 3,102 | 3,969 | 579,416 | 1,568,168 | 1,321,297 | 3,475,952 |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | 0 |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | 0 | 0 | 0 | 17,931 | 26,292 | 44,223 |
| 11 Total support. Add lines 7 through 10 | | | | | | 433,067,113 |
| 12 Gross receipts from related activities, etc. (see instructions) | | | | | 12 | 13,807 |
| 13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here | | | | | | <input type="checkbox"/> |

Section C. Computation of Public Support Percentage

| | | |
|---|-----------|-------------------------------------|
| 14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) | 14 | 73.54 % |
| 15 Public support percentage from 2023 Schedule A, Part II, line 14 | 15 | 71.05 % |
| 16a 33 1/3% support test—2024. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization | | <input checked="" type="checkbox"/> |
| b 33 1/3% support test—2023. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization | | <input type="checkbox"/> |
| 17a 10%-facts-and-circumstances test—2024. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization | | <input type="checkbox"/> |
| b 10%-facts-and-circumstances test—2023. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization | | <input type="checkbox"/> |
| 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions | | <input type="checkbox"/> |

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) 2020 | (b) 2021 | (c) 2022 | (d) 2023 | (e) 2024 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | | | | | | 0 |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | | | | | | 0 |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | 0 |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | 0 |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | 0 |
| 6 Total. Add lines 1 through 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 |
| c Add lines 7a and 7b | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 Public support. (Subtract line 7c from line 6.) | | | | | | 0 |

Section B. Total Support

| Calendar year (or fiscal year beginning in) | (a) 2020 | (b) 2021 | (c) 2022 | (d) 2023 | (e) 2024 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 9 Amounts from line 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | | | | | | 0 |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | 0 |
| c Add lines 10a and 10b | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on | | | | | | 0 |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 Total support. (Add lines 9, 10c, 11, and 12.) | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/> | | | | | | |

Section C. Computation of Public Support Percentage

| | | |
|---|-----------|--------|
| 15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)) | 15 | 0.00 % |
| 16 Public support percentage from 2023 Schedule A, Part III, line 15 | 16 | 0.00 % |

Section D. Computation of Investment Income Percentage

| | | |
|---|-----------|--------|
| 17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f)) | 17 | 0.00 % |
| 18 Investment income percentage from 2023 Schedule A, Part III, line 17 | 18 | 0.00 % |
| 19a 33 1/3% support tests—2024. 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 <input type="checkbox"/> | | |
| b 33 1/3% support tests—2023. 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 <input type="checkbox"/> | | |
| 20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions <input checked="" type="checkbox"/> | | |

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

| | | Yes | No |
|--|------------|-----|----|
| 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i> | 1 | | |
| 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i> | 2 | | |
| 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i> | 3a | | |
| b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i> | 3b | | |
| c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i> | 3c | | |
| 4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i> | 4a | | |
| b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i> | 4b | | |
| c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i> | 4c | | |
| 5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i> | 5a | | |
| b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document? | 5b | | |
| c Substitutions only. Was the substitution the result of an event beyond the organization's control? | 5c | | |
| 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i> | 6 | | |
| 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i> | 7 | | |
| 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i> | 8 | | |
| 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i> | 9a | | |
| b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i> | 9b | | |
| c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i> | 9c | | |
| 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i> | 10a | | |
| b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i> | 10b | | |

Part IV Supporting Organizations *(continued)*

| | Yes | No |
|--|-----|----|
| 11 Has the organization accepted a gift or contribution from any of the following persons? | | |
| a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization? | | |
| b A family member of a person described on line 11a above? | | |
| c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i> | | |
| 11a | | |
| 11b | | |
| 11c | | |

Section B. Type I Supporting Organizations

| | Yes | No |
|---|-----|----|
| 1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i> | | |
| 1 | | |
| 2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i> | | |
| 2 | | |

Section C. Type II Supporting Organizations

| | Yes | No |
|--|-----|----|
| 1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i> | | |
| 1 | | |

Section D. All Type III Supporting Organizations

| | Yes | No |
|---|-----|----|
| 1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? | | |
| 1 | | |
| 2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i> | | |
| 2 | | |
| 3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i> | | |
| 3 | | |

Section E. Type III Functionally Integrated Supporting Organizations

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

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

| Section A—Adjusted Net Income | | (A) Prior Year | (B) Current Year (optional) |
|--------------------------------------|--|----------------|-----------------------------|
| 1 | Net short-term capital gain | 1 | |
| 2 | Recoveries of prior-year distributions | 2 | |
| 3 | Other gross income (see instructions) | 3 | |
| 4 | Add lines 1 through 3. | 4 | |
| 5 | Depreciation and depletion | 5 | |
| 6 | Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6 | |
| 7 | Other expenses (see instructions) | 7 | |
| 8 | Adjusted Net Income (subtract lines 5, 6, and 7 from line 4) | 8 | |

| Section B—Minimum Asset Amount | | (A) Prior Year | (B) Current Year (optional) |
|---------------------------------------|---|----------------|-----------------------------|
| 1 | Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): | | |
| a | Average monthly value of securities | 1a | |
| b | Average monthly cash balances | 1b | |
| c | Fair market value of other non-exempt-use assets | 1c | |
| d | Total (add lines 1a, 1b, and 1c) | 1d | |
| e | Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>): | | |
| 2 | Acquisition indebtedness applicable to non-exempt-use assets | 2 | |
| 3 | Subtract line 2 from line 1d. | 3 | |
| 4 | Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions). | 4 | |
| 5 | Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | |
| 6 | Multiply line 5 by 0.035. | 6 | |
| 7 | Recoveries of prior-year distributions | 7 | |
| 8 | Minimum Asset Amount (add line 7 to line 6) | 8 | |

| Section C—Distributable Amount | | | Current Year |
|---------------------------------------|---|----------|--------------|
| 1 | Adjusted net income for prior year (from Section A, line 8, column A) | 1 | |
| 2 | Enter 0.85 of line 1. | 2 | 0 |
| 3 | Minimum asset amount for prior year (from Section B, line 8, column A) | 3 | 0 |
| 4 | Enter greater of line 2 or line 3. | 4 | 0 |
| 5 | Income tax imposed in prior year | 5 | |
| 6 | Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions). | 6 | 0 |
| 7 | <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions). | | |

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

| Section D—Distributions | | Current Year |
|-------------------------|--|--------------|
| 1 | Amounts paid to supported organizations to accomplish exempt purposes | 1 |
| 2 | Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity | 2 |
| 3 | Administrative expenses paid to accomplish exempt purposes of supported organizations | 3 |
| 4 | Amounts paid to acquire exempt-use assets | 4 |
| 5 | Qualified set-aside amounts (prior IRS approval required—provide details in Part VI) | 5 |
| 6 | Other distributions (describe in Part VI). See instructions. | 6 |
| 7 | Total annual distributions. Add lines 1 through 6. | 7 0 |
| 8 | Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions. | 8 |
| 9 | Distributable amount for 2024 from Section C, line 6 | 9 0 |
| 10 | Line 8 amount divided by line 9 amount | 10 0.00 |

| Section E—Distribution Allocations (see instructions) | (i) Excess Distributions | (ii) Underdistributions Pre-2024 | (iii) Distributable Amount for 2024 |
|---|-----------------------------|--|---|
| 1 Distributable amount for 2024 from Section C, line 6 | | | 0 |
| 2 Underdistributions, if any, for years prior to 2024 (reasonable cause required—explain in Part VI). See instructions. | | | |
| 3 Excess distributions carryover, if any, to 2024 | | | |
| a From 2019 | | | |
| b From 2020 | | | |
| c From 2021 | | | |
| d From 2022 | | | |
| e From 2023 | | | |
| f Total of lines 3a through 3e | 0 | | |
| g Applied to underdistributions of prior years | | | |
| h Applied to 2024 distributable amount | | | |
| i Carryover from 2019 not applied (see instructions) | | | |
| j Remainder. Subtract lines 3g, 3h, and 3i from line 3f. | 0 | | |
| 4 Distributions for 2024 from Section D, line 7: \$ 0 | | | |
| a Applied to underdistributions of prior years | | | |
| b Applied to 2024 distributable amount | | | |
| c Remainder. Subtract lines 4a and 4b from line 4. | 0 | | |
| 5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions. | | 0 | |
| 6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions. | | | 0 |
| 7 Excess distributions carryover to 2025. Add lines 3j and 4c. | 0 | | |
| 8 Breakdown of line 7: | | | |
| a Excess from 2020 | | | |
| b Excess from 2021 | | | |
| c Excess from 2022 | | | |
| d Excess from 2023 | | | |
| e Excess from 2024 | | | |

Part VI

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

Lined area for supplemental information with horizontal dashed lines.

*** Public Inspection Copy ***

Part VI

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

| Return Reference - Identifier | Explanation | | | | | | |
|---|---------------------------------|----------|----------|----------|----------|----------|-----------|
| SCHEDULE A, PART II, LINE 10 - OTHER INCOME | Description | (a) 2020 | (b) 2021 | (c) 2022 | (d) 2023 | (e) 2024 | (f) Total |
| | (1) REBATES AND RECYCLING | | | | 17,931 | 21,788 | 39,719 |
| | (2) INT'L REVENUE | | | | | 4,504 | 4,504 |
| | Total | 0 | 0 | 0 | 17,931 | 26,292 | 44,223 |

SCHEDULE D (Form 990)

(Rev. January 2025)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization: OPERATION BLESSING INTERNATIONAL RELIEF AND DEVELOPMENT CORPORATION; Employer identification number: 54-1382657

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4 for values, 5-6 for Yes/No questions.

Part II Conservation Easements

Form with multiple rows for questions 1-9 regarding conservation easements, including a table for 'Held at the End of the Tax Year'.

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

Form with rows for questions 1a, 1b, 2 regarding art and historical treasures, including revenue and asset amounts.

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

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

- a** Public exhibition
- b** Scholarly research
- c** Preservation for future generations
- d** Loan or exchange program
- e** Other _____

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

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

Part IV Escrow and Custodial Arrangements

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

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

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

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

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

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

Part V Endowment Funds

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

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

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

- a** Board designated or quasi-endowment _____%
- b** Permanent endowment _____%
- c** Term endowment _____%

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

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

- (i)** Unrelated organizations? Yes No
- (ii)** Related organizations? Yes No

| | Yes | No |
|---------------|-----|----|
| 3a(i) | | |
| 3a(ii) | | |
| 3b | | |

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

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

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

| Description of property | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|---|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land | | | | |
| b Buildings | | 112,245 | 0 | 112,245 |
| c Leasehold improvements | | 636,673 | 516,314 | 120,359 |
| d Equipment | | 2,599,533 | 2,231,485 | 368,048 |
| e Other | | 2,308,547 | 1,559,962 | 748,585 |
| Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)) | | | | 1,349,237 |

Part VII Investments—Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

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

Part VIII Investments—Program Related

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

| (a) Description | (b) Book value |
|---|----------------|
| (1) RIGHT OF USE ASSETS | 3,496,896 |
| (2) OTHER ASSETS | 477,939 |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, line 15, col. (B)) | 3,974,835 |

Part X Other Liabilities

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

| 1. (a) Description of liability | (b) Book value |
|---|----------------|
| (1) Federal income taxes | |
| (2) ACCRUED RENT AND LEASE LIABILITIES | 3,569,371 |
| (3) DEFERRED GIFTS IN KIND | 2,210,679 |
| (4) OTHER | 331,811 |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, line 25, col. (B)) | 6,111,861 |

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

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

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

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

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

Part XIII Supplemental Information

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

[SEE STATEMENT](#)

*** Public Inspection Copy ***

Part XIII

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

| Return Reference - Identifier | Explanation |
|--|--|
| SCHEDULE D, PART X, LINE 2 - FIN 48 (ASC 740) FOOTNOTE | OPERATION BLESSING RECOGNIZES OR DERECOGNIZES ITS TAX POSITION ON A "MORE LIKELY THAN NOT" THRESHOLD. THIS APPLIES TO POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN. THE CONSOLIDATED FINANCIAL STATEMENTS DO NOT INCLUDE ANY UNCERTAIN TAX POSITIONS. |

**SCHEDULE F
(Form 990)**

(Rev. January 2025)

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 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

OPERATION BLESSING INTERNATIONAL RELIEF AND DEVELOPMENT CORPORATION

Employer identification number

54-1382657

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) CENTRAL AMERICA AND THE CARIBBEAN | 3 | 43 | PROGRAM SERVICES | INDIGENT RELIEF | 6,613,644 |
| (2) EAST ASIA AND THE PACIFIC | 14 | 134 | PROGRAM SERVICES | INDIGENT AND DISASTER RELIEF | 3,399,148 |
| (3) EUROPE (INCLUDING ICELAND AND GREENLAND) | 3 | 4 | PROGRAM SERVICES | INDIGENT AND DISASTER RELIEF | 823,227 |
| (4) MIDDLE EAST AND NORTH AFRICA | 0 | 0 | PROGRAM SERVICES | INDIGENT AND WAR RELIEF | 631,350 |
| (5) NORTH AMERICA (CANADA & MEXICO ONLY) | 1 | 19 | PROGRAM SERVICES | INDIGENT RELIEF | 3,012,440 |
| (6) RUSSIA AND NEIGHBORING STATES | 1 | 1 | PROGRAM SERVICES | UKRAINE REFUGEE AND DISASTER RELIEF | 974,314 |
| (7) SOUTH AMERICA | 3 | 19 | PROGRAM SERVICES | INDIGENT AND DISASTER RELIEF | 1,329,806 |
| (8) SOUTH ASIA | 1 | 1 | PROGRAM SERVICES | INDIGENT RELIEF | 678,357 |
| (9) SUB-SAHARAN AFRICA | 5 | 39 | PROGRAM SERVICES | INDIGENT AND DISASTER RELIEF | 1,674,457 |
| (10) | | | | | |
| (11) | | | | | |
| (12) | | | | | |
| (13) | | | | | |
| (14) | | | | | |
| (15) | | | | | |
| (16) | | | | | |
| (17) | | | | | |
| 3a Subtotal | 31 | 260 | | | 19,136,743 |
| b Total from continuation sheets to Part I | 0 | 0 | | | 0 |
| c Totals (add lines 3a and 3b) | 31 | 260 | | | 19,136,743 |

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) | | | CENTRAL AMERICA AND THE CARIBBEAN | HUMANITARIAN RELIEF | 260,246 | WIRE | | | |
| (2) | | | CENTRAL AMERICA AND THE CARIBBEAN | HUMANITARIAN RELIEF | 44,832 | WIRE | | | |
| (3) | | | EAST ASIA AND THE PACIFIC | HUMANITARIAN RELIEF | 747,525 | WIRE | | | |
| (4) | | | EAST ASIA AND THE PACIFIC | HUMANITARIAN RELIEF | 432,447 | WIRE | | | |
| (5) | | | EAST ASIA AND THE PACIFIC | HUMANITARIAN RELIEF | 420,616 | WIRE | | | |
| (6) | | | EAST ASIA AND THE PACIFIC | HUMANITARIAN RELIEF | 408,997 | WIRE | | | |
| (7) | | | EAST ASIA AND THE PACIFIC | HUMANITARIAN RELIEF | 331,876 | WIRE | | | |
| (8) | | | EAST ASIA AND THE PACIFIC | HUMANITARIAN RELIEF | 242,006 | WIRE | | | |
| (9) | | | EAST ASIA AND THE PACIFIC | HUMANITARIAN RELIEF | 227,780 | WIRE | | | |
| (10) | | | EAST ASIA AND THE PACIFIC | HUMANITARIAN RELIEF | 76,112 | WIRE | | | |
| (11) | | | EAST ASIA AND THE PACIFIC | HUMANITARIAN RELIEF | 40,771 | WIRE | | | |
| (12) | | | EUROPE (INCLUDING ICELAND AND GREENLAND) | HUMANITARIAN RELIEF | 322,202 | WIRE | | | |
| (13) | | | MIDDLE EAST AND NORTH AFRICA | ISRAEL RELIEF | 180,000 | WIRE | | | |
| (14) | | | MIDDLE EAST AND NORTH AFRICA | IRAQ REFUGEE RELIEF | 121,391 | WIRE | | | |
| (15) | | | MIDDLE EAST AND NORTH AFRICA | MEDICAL CLINIC IN JORDAN | 120,000 | WIRE | | | |
| (16) | | | (SEE STATEMENT) | | | | | | |

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter 27

3 Enter total number of other organizations or entities 0

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) HUMANITARIAN RELIEF | CENTRAL AMERICA AND THE CARIBBEAN | 0 | | | 4,480,059 | SEE PART V | WHOLESALE |
| (2) HUMANITARIAN RELIEF | EAST ASIA AND THE PACIFIC | 0 | | | 22,649 | SEE PART V | WHOLESALE |
| (3) HUMANITARIAN RELIEF | EUROPE (INCLUDING ICELAND AND GREENLAND) | 0 | | | 50,529 | SEE PART V | WHOLESALE |
| (4) HUMANITARIAN RELIEF | NORTH AMERICA (CANADA & MEXICO ONLY) | 0 | | | 1,144,943 | SEE PART V | WHOLESALE |
| (5) HUMANITARIAN RELIEF | RUSSIA AND NEIGHBORING STATES | 0 | | | 50,301 | UKRAINIAN RELIEF - SEE PART V | WHOLESALE |
| (6) HUMANITARIAN | SOUTH AMERICA | 0 | | | 492,251 | SEE PART V | WHOLESALE |
| (7) HUMANITARIAN RELIEF | SOUTH ASIA | 0 | | | 129,209 | SEE PART V | WHOLESALE |
| (8) HUMANITARIAN RELIEF | SUB-SAHARAN AFRICA | 0 | | | 291,827 | SEE PART V | WHOLESALE |
| (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.

| Return Reference - Identifier | Explanation |
|---|---|
| SCHEDULE F, PART I, LINE 2 - PROCEDURES FOR MONITORING USE OF GRANT FUNDS | OPERATION BLESSING MONITORS INTERNATIONAL GRANTS MADE IN ONE OR MORE OF THE FOLLOWING WAYS: 1) REVIEW WRITTEN REPORTS ON USE OF FUNDS 2) PERSONAL VISITS TO SELECTED PROJECTS FUNDED BY THE GRANTS 3) PERSONAL KNOWLEDGE OF GRANTEE'S USE OF FUNDS 4) INTERNAL AUDIT TESTS ON A SAMPLE BASIS. |
| SCHEDULE F, PART V - SCHEDULE F, PART III, COLUMN A | <p>IN CENTRAL AMERICA AND THE CARIBBEAN, OPERATION BLESSING HAS OFFICES LOCATED IN THE COUNTRIES OF GUATEMALA, COSTA RICA, AND HONDURAS. IN THIS REGION, OB PROVIDED AID IN THE FOLLOWING AREAS: CLEAN WATER, MEDICAL CARE, AND HUNGER RELIEF. ADDITIONAL PROGRAMING WAS DONE IN SUPPORT OF ANTI-TRAFFICKING AND CHILD DEVELOPMENT.</p> <p>IN EAST ASIA AND THE PACIFIC, OPERATION BLESSING HAS OFFICES LOCATED IN JAPAN, THAILAND, MYANMAR, CAMBODIA, THE PHILIPPINES, CHINA, HONG KONG AND INDONESIA ALONG WITH AN AFFILIATE IN VIETNAM. THROUGHOUT THE REGION, OB CONDUCTED MOBILE MEDICAL CLINICS, AND LIFE-CHANGING SURGERIES. IN JAPAN, MYANMAR, THAILAND, INDONESIA, AND THE PHILIPPINES, OB RESPONDED TO ASSIST THOSE AFFECTED BY NATURAL DISASTER.</p> <p>IN EUROPE, OPERATION BLESSING SUPPORTS AN AFFILIATE WITH HUNGER RELIEF PROGRAMS IN THE BALKANS. IN GREECE, A PARTNER IS SUPPORTED FOR REFUGEE CARE. IN PORTGUAL AND THE UK FURTHER HUNGER RELIEF PROGRAMS ARE OPERATED. ADDITIONAL REFUGEE CARE WAS DONE IN POLAND, AS WELL AS DISASTER RESPONSE TO FLOODS IN POLAND AND SPAIN.</p> <p>IN THE MIDDLE EAST AND NORTH AFRICA, OPERATION BLESSING PROVIDES FUNDING TO ASSIST IN THE HUMANITARIAN RESPONSE TO THE WAR IN ISRAEL AND SUPPORTS SPECIAL PROJECTS IN CONFLICT-IMPACTED COUNTRIES LIKE JORDAN. IN THIS REGION, OB SERVED BENEFICIARIES IN THE FOLLOWING AREAS: HUNGER RELIEF AND MEDICAL CARE. IN JORDAN, OB SUPPORTED A MEDICAL CLINIC AS WELL AS SUPPORTED REFUGEE FAMILIES WITH MEDICAL CARE, FOOD, AND CHILD EDUCATION.</p> <p>IN NORTH AMERICA, OPERATION BLESSING HAS AN OFFICE LOCATED IN MEXICO. IN THIS REGION, BENEFICIARIES RECEIVED AID IN THE FOLLOWING AREAS: DISASTER RELIEF, HUNGER RELIEF, AND CLEAN WATER. OB MEXICO INSTALLED RAINWATER HARVESTING SYSTEMS, PROVIDED MOBILE MEDICAL CLINICS AND LAUNCHED COMMUNITY GARDENS. OPERATION BLESSING ALSO LAUNCHED ITS ANTI-ABUSE PROGRAM FOR VULNERABLE CHILDREN.</p> <p>IN THE REGION OF RUSSIA AND NEIGHBORING STATES, OPERATION BLESSING HAS AN OFFICE IN UKRAINE, CONTINUED TO PROVIDE RELIEF TO THOSE AFFECTED BY THE WAR IN UKRAINE AND SUPPORTED LIFE-CHANGING SURGERY CASES.</p> <p>IN SOUTH AMERICA, OPERATION BLESSING HAS THREE OFFICES IN PERU AND CARRIES OUT PROGRAMS IN TWO REGIONS OF PERU: THE HIGHLANDS AND THE JUNGLE AREAS. OB ASSISTED RESIDENTS IN THE AREAS OF ANTI-TRAFFICKING, CLEAN WATER, CHILD DEVELOPMENT, MEDICAL CARE AND HUNGER RELIEF. ONGOING WATER PROJECTS PROVIDED COMMUNITIES WITH POTABLE WATER, WHILE CHILDREN AT RISK OF POVERTY AND MALNUTRITION BENEFITED FROM NUTRITIONAL FEEDING PROGRAMS, AND SEXUAL ABUSE PREVENTION TRAINING. IN PERU, HEALTH PROGRAMS HAVE A SPECIAL FOCUS ON MATERNAL/CHILD HEALTH, AS WELL AS MOBILE MEDICAL CLINICS. OPERATION BLESSING ALSO RESPONDED TO FLOODING IN BRAZIL, DISTRIBUTING SUPPLIES AND MEALS, HELPING MUCK AND GUT HOMES, AND BUSINESS REVITALIZATION.</p> <p>IN SOUTH ASIA, OPERATION BLESSING HAS AN OFFICE AND ASSORTED PARTNERS IN INDIA. IN THIS REGION, MOBILE MEDICAL CLINICS PROVIDED FREE HEALTH CARE TO PEOPLE IN REMOTE AREAS. IN INDIA, OB SUPPORTED LIFE-CHANGING SURGERIES, PERMANENT CLINICS, MICROENTERPRISE OPPORTUNITIES, AND WATER PROJECTS.</p> <p>IN SUB-SAHARAN AFRICA, OPERATION BLESSING OFFICES IN KENYA, SENEGAL, GHANA, SOUTH AFRICA, AND NIGERIA, AND PARTNERSHIPS IN OTHER COUNTRIES. IN THIS REGION, OB HELPED PEOPLE IN THE FOLLOWING AREAS: VULNERABLE CHILDREN, CLEAN WATER, HUNGER RELIEF, AND DISASTER RELIEF. IN KENYA, COMMUNITY HEALTH VOLUNTEERS CONTINUE TO SERVE THEIR FRIENDS, FAMILY AND NEIGHBORS WITH HIGH-DEMAND MEDICAL SUPPORT, PROVIDING PRENATAL EDUCATION AND LIFE CHANGING SURGERIES. SUPPORT WAS PROVIDED IN A DISASTER RESPONSE IN SOMALIA, ALONG WITH FAMINE RELIEF IN KENYA.</p> |
| SCHEDULE F, PART V - SCHEDULE F, PART III, COLUMN C | OPERATION BLESSING SENT OVER \$4M IN WHOLESALE VALUE OF MEDICINES AND MEDICAL SUPPLIES TO OUR OVERSEAS MINISTRY PARTNERS DURING FY25. THESE MEDICINES WERE DONATED TO HOSPITALS WITHIN THE REGION. WE ALSO CONDUCTED ADDITIONAL MEDICAL AND FEEDING PROJECTS WHICH HELPED PEOPLE IN NEED. BECAUSE OF THE NATURE OF OUR INTERNATIONAL GIK DISTRIBUTION AND OTHER HUMANITARIAN PROJECTS, THERE IS NO WAY TO ACCURATELY ESTIMATE THE NUMBER OF INDIVIDUAL BENEFICIARIES. |

Part II

Grants and Other Assistance to Organizations or Entities Outside the United States (continued)

| (a) Name of Organization | (b) IRS code section and EIN | (c) Region | (d) Purpose of grant | (e) Amount of cash grant | (f) Manner of cash disbursement | (g) Amount of non-cash assistance | (h) Description of non-cash assistance | (i) Method of valuation (book, FMV, appraisal, other) |
|-----------------------------|---------------------------------|-------------------------------|------------------------------|-----------------------------|------------------------------------|--------------------------------------|---|--|
| (16) | | RUSSIA AND NEIGHBORING STATES | HUMANITARIAN WITHIN UKRAINE | 743,542 | WIRE | | | |
| (17) | | RUSSIA AND NEIGHBORING STATES | UKRAINIAN REFUGEE RELIEF | 17,536 | WIRE | | | |
| (18) | | RUSSIA AND NEIGHBORING STATES | CHILD DEVELOPMENT IN ARMENIA | 10,525 | WIRE | | | |
| (19) | | SOUTH ASIA | HUMANITARIAN RELIEF | 231,278 | WIRE | | | |
| (20) | | SOUTH ASIA | HUMANITARIAN RELIEF | 118,585 | WIRE | | | |
| (21) | | SOUTH ASIA | HUMANITARIAN RELIEF | 28,276 | WIRE | | | |
| (22) | | SUB-SAHARAN AFRICA | HUMANITARIAN RELIEF | 220,868 | WIRE | | | |
| (23) | | SUB-SAHARAN AFRICA | HUMANITARIAN RELIEF | 217,350 | WIRE | | | |
| (24) | | SUB-SAHARAN AFRICA | CLEAN WATER | 153,840 | WIRE | | | |
| (25) | | SUB-SAHARAN AFRICA | HUMANITARIAN RELIEF | 100,379 | WIRE | | | |
| (26) | | SUB-SAHARAN AFRICA | CLEAN WATER | 33,075 | WIRE | | | |
| (27) | | SUB-SAHARAN AFRICA | HUMANITARIAN RELIEF | 31,322 | WIRE | | | |

**SCHEDULE I
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

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

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

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

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

OPERATION BLESSING INTERNATIONAL RELIEF AND DEVELOPMENT CORPORATION

Employer identification number

54-1382657

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

| (a) Name and address of organization or government | (b) EIN | (c) IRC section (if applicable) | (d) Amount of cash grant | (e) Amount of noncash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of noncash assistance | (h) Purpose of grant or assistance |
|--|------------|---------------------------------|--------------------------|----------------------------------|---|---------------------------------------|------------------------------------|
| (1) OBDRS 977 CENTERVILLE TPKE, VA BEACH, VA 23463 | 41-2186581 | 501(C)(3) | 217,345 | 0 | | | DISASTER RELIEF |
| (2) BEL AIR PRESBYTERIAN CHURCH 16221 MULHOLLAND DR., LA, CA 90049 | 95-2234769 | 501(C)(3) | 19,710 | 0 | | | WILDFIRE RELIEF |
| (3) GIFT OF LIFE INTERNATIONAL, INC. P.O. BOX 650436, FRESH MEADOWS, NY 11365 | 56-2322626 | 501(C)(3) | 10,153 | 0 | | | PEDIATRIC HEART SURGERIES |
| (4) HARVEST CHRISTIAN FELLOWSHIP 6115 ARLINGTON AVE., RIVERSIDE, CA 92504 | 95-3094612 | 501(C)(3) | 20,000 | 0 | | | WILDFIRE RELIEF |
| (5) LIVING WATERS FAMILY WORSHIP 265 HARBOR PT RD, GUN BARREL CITY, TX 75156 | 81-3804639 | 501(C)(3) | 7,500 | 0 | | | CHRISTMAS OUTREACH |
| (6) MERCURY ONE 400 E. ROYAL LANE #110, IRVING, TX 75039 | 45-3929881 | 501(C)(3) | 25,000 | 0 | | | HUMANITARIAN RELIEF |
| (7) ONE GENERATION AWAY 320 PREMIER CT. - SUITE 218, FRANKLIN, TN 37067 | 46-2741214 | 501(C)(3) | 50,000 | 0 | | | HUNGER RELIEF |
| (8) RESTORATION FELLOWSHIP CHURCH 5614 RICHARDSON RD., SARASOTA, FL 34232 | 23-7170160 | 501(C)(3) | 10,580 | 0 | | | HURRICANE RELIEF |
| (9) VIRGINIA SYMPHONY 150 BOUSH ST, STE 201, NORFOLK, VA 23510 | 54-6000598 | 501(C)(3) | 25,000 | 0 | | | SPONSOR HANDEL'S MESSIAH |
| (10) YOUTH WITH A MISSION ASHEVILLE, INC. P.O. BOX 28802, ASHEVILLE, NC 28802 | 46-3604472 | 501(C)(3) | 31,310 | 0 | | | HURRICANE RELIEF |
| (11) | | | | | | | |
| (12) | | | | | | | |

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 10

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

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Part IV

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

| Return Reference - Identifier | Explanation |
|---|---|
| SCHEDULE I, PART I, LINE 2 - PROCEDURES FOR MONITORING USE OF GRANT FUNDS | OPERATION BLESSING MONITORS DOMESTIC GRANTS MADE IN ONE OR MORE OF THE FOLLOWING WAYS: 1) REVIEW WRITTEN REPORTS ON USE OF FUNDS 2) PERSONAL VISITS TO SELECTED PROJECTS FUNDED BY THE GRANTS 3) PERSONAL KNOWLEDGE OF GRANTEE'S USE OF FUNDS 4) INTERNAL AUDIT TESTS ON A SAMPLE BASIS. |
| SCHEDULE I, PART III, COLUMN (B) - | OB'S FLEET OF HUNGER STRIKE FORCE TRACTOR-TRAILERS TRAVELED THROUGHOUT THE COUNTRY DURING FY25 AND DELIVERED MORE THAN 27 MILLION POUNDS OF FOOD AND BEVERAGES TO FAMILIES IN NEED VIA OUR NETWORK OF MINISTRY PARTNERS. OPERATION BLESSING'S DISASTER RELIEF TEAM RESPONDED TO 10 U.S. DISASTERS IN FY25. OPERATION BLESSING'S DISASTER RELIEF TEAM ASSISTED VICTIMS OF WILDFIRES IN CALIFORNIA AND OKLAHOMA; FLOODING IN TEXAS, TORNADOS IN NEBRASKA AND LOUISIANA, AND HURRICANES BERYL, FRANCINE, DEBBY AND MILTON, INCLUDING A SIGNIFICANT RESPONSE IN BOTH NORTH CAROLINA AND GEORGIA TO HURRICANE HELENE. BECAUSE OF THE VARIED NATURE OF OUR HUNGER RELIEF AND DISASTER RELIEF RESPONSE, THERE IS NO WAY TO ACCURATELY ESTIMATE THE NUMBER OF INDIVIDUAL BENEFICIARIES. |

SCHEDULE J (Form 990)

(Rev. January 2025)

Department of the Treasury Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

Complete if the organization answered "Yes" on Form 990, Part IV, line 23. Attach to Form 990.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

OPERATION BLESSING INTERNATIONAL RELIEF AND DEVELOPMENT CORPORATION

Employer identification number

54-1382657

Part I Questions Regarding Compensation

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

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

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

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

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

- Compensation committee, Independent compensation consultant, Form 990 of other organizations, Written employment contract, Compensation survey or study, Approval by the board or compensation committee

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

- 4a Receive a severance payment or change-of-control payment?
4b Participate in or receive payment from a supplemental nonqualified retirement plan?
4c Participate in or receive payment from an equity-based compensation arrangement?

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

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

- 5a The organization?
5b Any related organization?

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

- 6a The organization?
6b Any related organization?

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

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

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

Table with 3 columns: Question ID, Yes, No. Contains checkmarks for questions 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, 8, and 9.

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

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

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

| (A) Name and Title | | (B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation | | | (C) Retirement and other deferred compensation | (D) Nontaxable benefits | (E) Total of columns (B)(i)–(D) | (F) Compensation in column (B) reported as deferred on prior Form 990 | |
|--------------------|--|--|-------------------------------------|-------------------------------------|--|-------------------------|---------------------------------|---|---|
| | | (i) Base compensation | (ii) Bonus & incentive compensation | (iii) Other reportable compensation | | | | | |
| 1 | GORDON P. ROBERTSON PRESIDENT / DIRECTOR | (i) | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | (ii) | 925,605 | 1,317 | 6,858 | 0 | 23,890 | 957,670 | 0 |
| 2 | JAMES R. BARR,, JR. VICE PRESIDENT / CFO | (i) | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | (ii) | 295,517 | 286 | 3,564 | 0 | 23,943 | 323,310 | 0 |
| 3 | MARVIN B. EDWARDS VICE PRESIDENT | (i) | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | (ii) | 272,895 | 6,721 | 6,420 | 0 | 12,647 | 298,683 | 0 |
| 4 | RANDY J. MORELL SECRETARY | (i) | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | (ii) | 223,517 | 286 | 6,172 | 0 | 23,943 | 253,918 | 0 |
| 5 | DREW P. FRIEDRICH, III CHIEF OPERATING OFFICER | (i) | 194,403 | 353 | 426 | 0 | 30,506 | 225,688 | 0 |
| | | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | RONDA F. SHERMAN VICE PRESIDENT | (i) | 166,879 | 17,381 | 2,712 | 0 | 402 | 187,374 | 0 |
| | | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | STEVEN W. O'GRADY FORMER VICE PRESIDENT (UNTIL FEB. 13, 2024) | (i) | 22,012 | 387 | 146,490 | 0 | 12,309 | 181,198 | 0 |
| | | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | KEFFENIE QUEZADA SENIOR DIRECTOR INT'L OPERATIONS | (i) | 116,891 | 2,733 | 362 | 0 | 32,419 | 152,405 | 0 |
| | | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | | (i) | | | | | | | |
| | | (ii) | | | | | | | |
| 10 | | (i) | | | | | | | |
| | | (ii) | | | | | | | |
| 11 | | (i) | | | | | | | |
| | | (ii) | | | | | | | |
| 12 | | (i) | | | | | | | |
| | | (ii) | | | | | | | |
| 13 | | (i) | | | | | | | |
| | | (ii) | | | | | | | |
| 14 | | (i) | | | | | | | |
| | | (ii) | | | | | | | |
| 15 | | (i) | | | | | | | |
| | | (ii) | | | | | | | |
| 16 | | (i) | | | | | | | |
| | | (ii) | | | | | | | |

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Part III

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

| Return Reference - Identifier | Explanation |
|---|---|
| SCHEDULE J, PART I, LINE 3 - ARRANGEMENT USED TO ESTABLISH THE TOP MANAGEMENT OFFICIAL'S COMPENSATION | GORDON P. ROBERTSON, OB'S PRESIDENT, IS COMPENSATED BY BOTH THE CHRISTIAN BROADCASTING NETWORK, INC. AND REGENT UNIVERSITY. BOTH ENTITIES AND RELATED TO OB, AND THEIR RESPECTIVE BOARDS UTILIZE COMPENSATION STUDIES TO APPROVE HIS ANNUAL COMPENSATION. |
| SCHEDULE J, PART I, LINE 4A - SEVERANCE OR CHANGE-OF-CONTROL PAYMENT | OB MADE SEVERANCE PAYMENTS TO STEVEN W. O'GRADY AND ANTHONY S. LLOYD IN THE AMOUNTS OF \$145,808 AND \$18,577, RESPECTIVELY, DURING 2024. |
| SCHEDULE J, PART I, LINE 7 - NON-FIXED PAYMENTS | OB OCCASIONALLY PROVIDES BONUSES TO EMPLOYEES TO RECOGNIZE EXTRAORDINARY EFFORTS ON BEHALF OF THE ORGANIZATION. |

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2024

**Open to Public
Inspection**

Complete if the organizations answered "Yes" on Form 990, Part IV, line 29 or 30.
Attach to Form 990.

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

Department of the Treasury
Internal Revenue Service

Name of the organization
OPERATION BLESSING INTERNATIONAL RELIEF AND DEVELOPMENT CORPORATION

Employer identification number
54-1382657

Part I Types of Property

| | (a) Check if applicable | (b) Number of contributions or items contributed | (c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g | (d) Method of determining noncash contribution amounts |
|----|-------------------------------|--|--|--|
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | ✓ | 34 | 631,812 | MARKET QUOTE |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | ✓ | 1,107 | 30,596,777 | WHOLESALE ESTIMATE |
| 20 | ✓ | 4 | 4,346,099 | WHOLESALE ESTIMATE |
| 21 | | | | |
| 22 | | | | |
| 23 | | | | |
| 24 | | | | |
| 25 | | | | |
| 26 | | | | |
| 27 | | | | |
| 28 | | | | |

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement **29** **5**

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

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Part II

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

| Return Reference - Identifier | Explanation |
|-------------------------------|---|
| SCHEDULE M, PART I - | THE FIGURES ON PART I, COLUMN B REFLECT THE NUMBER OF CONTRIBUTIONS RECEIVED AS OPPOSED TO THE NUMBER OF ITEMS CONTRIBUTED. |

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**SCHEDULE O
(Form 990)**

(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**Open to Public
Inspection**

| | |
|--|---|
| Name of the organization Operation Blessing International Relief and Development Corporation | Employer identification number 54-1382657 |
|--|---|

| Return Reference - Identifier | Explanation |
|--|---|
| FORM 990 PART VIII, LINE 1D: - | OB RECEIVED \$10,870,425 IN CASH FROM THE CHRISTIAN BROADCASTING NETWORK, INC., A RELATED ORGANIZATION, AND \$954,292 IN RENT AND SERVICES FOR A TOTAL CONTRIBUTION RECEIVED OF \$11,824,717. |
| FORM 990 PART XII, LINE 2C: - | THE AUDIT COMMITTEE OF THE BOARD OF DIRECTORS IS RESPONSIBLE FOR OVERSIGHT OF THE FINANCIAL STATEMENT AUDIT AND APPOINTMENT OF THE INDEPENDENT AUDITOR. |
| FORM 990, PART III, LINE 4A - PROGRAM SERVICE DESCRIPTION | THE OB HUNGER STRIKE FORCE'S FLEET OF TRACTOR-TRAILER TRUCKS TRANSPORTS MILLIONS OF POUNDS OF FOOD, BEVERAGES, OTHER RELIEF PRODUCTS AND DISASTER RELIEF SUPPLIES TO A NETWORK OF COMMUNITY-BASED HUNGER RELIEF PARTNERS ACROSS THE U.S. CURRENTLY, OB HAS A 65,000 SQUARE FOOT DISTRIBUTION CENTER IN CHESAPEAKE, VIRGINIA; A 45,000 SQUARE-FOOT DISTRIBUTION CENTER IN GRAND PRAIRIE, TEXAS; AND A 60,000 SQUARE-FOOT FOOD DISTRIBUTION CENTER IN BRISTOL, TENNESSEE. THESE DISTRIBUTION CENTERS MAKE IT POSSIBLE TO STRATEGICALLY SHIP MIXED LOADS OF FOOD AND OTHER RELIEF SUPPLIES TO DISADVANTAGED FAMILIES AND DISASTER VICTIMS ACROSS THE U.S. |
| FORM 990, PART III, LINE 4B - PROGRAM SERVICE DESCRIPTION | OB ALSO EQUIPS COMMUNITY MEMBERS TO BECOME COMMUNITY HEALTH VOLUNTEERS WHO CAN PROVIDE BASIC LIFESAVING SKILLS TO MEMBERS OF THEIR COMMUNITY FOR INJURY, ILLNESS, AND MORE. OPERATION BLESSING WAS INSTRUMENTAL IN FEEDING HUNGRY PEOPLE AROUND THE WORLD. TO HELP PEOPLE PUT FOOD ON THE TABLE, OPERATION BLESSING EQUIPPED INDIVIDUALS WITH MARKETABLE JOB SKILLS, SMALL BUSINESS OPPORTUNITIES, AND LIFESKILLS IN COUNTRIES SUCH AS HONDURAS, INDIA, GUATEMALA, AND THAILAND. FROM TRAINING IN FOOD PRODUCTION AND ANIMAL HUSBANDRY TO COSMETOLOGY SKILLS AND SEWING CENTERS, OB PROVIDED THOSE IN NEED WITH THE RESOURCES AND SKILLS TO PROVIDE FOR THEIR FAMILIES AND STRENGTHEN COMMUNITIES THROUGH INCOME GENERATION. DURING FY25, OB RESPONDED TO NATURAL DISASTERS AND HUMAN CRISES AROUND THE WORLD. THIS INCLUDES RESPONDING TO DISASTERS IN THE FOLLOWING 12 COUNTRIES: BRAZIL, INDONESIA, JAPAN, KENYA, MYANMAR, THE PHILIPPINES, POLAND, SOMALIA, SPAIN, THAILAND, TAIWAN, AND UKRAINE. IN COUNTRIES AROUND THE WORLD, OB UTILIZED A VARIETY OF TECHNIQUES TO PROVIDE ACCESS TO CLEAN WATER IN COMMUNITIES THROUGH WELLS AND COMMUNITY WATER SYSTEMS AND SANITATION AND HYGIENE EDUCATION. |
| FORM 990, PART V, LINE 4B - FOREIGN COUNTRIES | GT, HA, HO, HK, IN, ID, JA, KE, MX, NI, PE, RP, PL, SG, SF, TH, UP |
| FORM 990, PART VI, LINE 11B - REVIEW OF FORM 990 BY GOVERNING BODY | OPERATION BLESSING PREPARES A DRAFT OF THE 990 WHICH IS REVIEWED BY KPMG AND THE CFO. THE REVISED 990 IS SUBMITTED TO THE BOARD OF DIRECTORS FOR THEIR REVIEW. FURTHER REVISIONS ARE CONFIRMED BY KPMG. |
| FORM 990, PART VI, LINE 12C - CONFLICT OF INTEREST POLICY | EACH OFFICER AND DIRECTOR IS REQUIRED TO REPORT ANY CONFLICTS OF INTEREST TO THE PRESIDENT AS SOON AS PRACTICAL AFTER THEY BECOME AWARE OF SUCH A CONFLICT. EACH OFFICER AND DIRECTOR IS ALSO REQUIRED TO ANNUALLY COMPLETE THE CONFLICT OF INTEREST QUESTIONNAIRE. OPERATION BLESSING WILL MONITOR COMPLIANCE WITH ITS CONFLICT OF INTEREST POLICY BY DETERMINING WHETHER CONFLICTS EXIST DURING THE REVIEW OF ANNUAL QUESTIONNAIRES COMPLETED BY OFFICERS, DIRECTORS, AND KEY EMPLOYEES. THE BOARD OF DIRECTORS, EXCLUDING ANY CONFLICTED PERSONS, WILL HAVE FINAL APPROVAL OF ANY CORRECTIVE MEASURES OR IMPOSED RESTRICTIONS FOR CONFLICTS OF INTEREST. SUCH RESTRICTIONS WILL REQUIRE EXCLUDING CONFLICTED PERSONS FROM DISCUSSION AND APPROVAL OF TRANSACTIONS BENEFITTING THEM, DIRECTLY OR INDIRECTLY. |
| FORM 990, PART VI, LINE 15A - PROCESS TO ESTABLISH COMPENSATION OF TOP MANAGEMENT OFFICIAL | GORDON P. ROBERTSON, OB'S PRESIDENT, IS COMPENSATED BY BOTH THE CHRISTIAN BROADCASTING NETWORK AND REGENT UNIVERSITY, BOTH ENTITIES ARE RELATED TO OB, AND THEIR RESPECTIVE BOARDS UTILIZE COMPENSATION STUDIES TO APPROVE HIS ANNUAL COMPENSATION. |
| FORM 990, PART VI, LINE 15B - PROCESS TO ESTABLISH COMPENSATION OF OTHER OFFICERS OR KEY EMPLOYEES | THE BOARD OF DIRECTORS WILL CONDUCT AN INDEPENDENT REVIEW OF COMPENSATION WHICH INCLUDES ALL VICE PRESIDENTS AND KEY EMPLOYEES EVERY THREE YEARS. THIS PROCESS INCLUDES SECURING COMPARABLE COMPENSATION DATA FROM AN INDEPENDENT SOURCE, REVIEWING THE DATA TO ENSURE THAT THE COMPENSATION IS REASONABLE AND CONTEMPORANEOUS SUBSTANTIATION OF THE DELIBERATION AND DECISION. |
| FORM 990, PART VI, LINE 17 - STATES WITH WHICH A COPY OF THIS FORM 990 IS REQUIRED TO BE FILED | LA, ME, MN, NH, PA, SC, TN, VA, WA, WV |

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**SCHEDULE O
(Form 990)**

(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

Operation Blessing International Relief and Development Corporation

Employer identification number

54-1382657

| Return Reference - Identifier | Explanation |
|---|---|
| FORM 990, PART VI, LINE 19 - REQUIRED DOCUMENTS AVAILABLE TO THE PUBLIC | OPERATION BLESSING WILL MAKE ITS AUDITED FINANCIAL STATEMENTS PUBLICLY AVAILABLE BY PROVIDING COPIES ON REQUEST AND ALSO POSTS THE STATEMENTS ON OB.ORG. |

**SCHEDULE R
(Form 990)**

(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

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

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

OPERATION BLESSING INTERNATIONAL RELIEF AND DEVELOPMENT CORPORATION

Employer identification number

54-1382657

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

| (a) Name, address, and EIN (if applicable) of disregarded entity | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Total income | (e) End-of-year assets | (f) Direct controlling entity |
|---|-------------------------|--|---------------------|---------------------------|----------------------------------|
| (1) ----- | | | | | |
| (2) ----- | | | | | |
| (3) ----- | | | | | |
| (4) ----- | | | | | |
| (5) ----- | | | | | |
| (6) ----- | | | | | |

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

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Exempt Code section | (e) Public charity status (if section 501(c)(3)) | (f) Direct controlling entity | (g) Section 512(b)(13) controlled entity? | |
|---|-------------------------|--|----------------------------|---|----------------------------------|--|----|
| | | | | | | Yes | No |
| (1) THE CHRISTIAN BROADCASTING NETWORK, INC. (54-0678752) 977 CENTERVILLE TURNPIKE, VIRGINIA BEACH, VA 23463 | CHRISTIAN BROADCASTING | VA | 501(C)(3) | 7 | | | ✓ |
| (2) OB DISASTER RELIEF SERVICES, INC. (41-2186581) 977 CENTERVILLE TURNPIKE,, VIRGINIA BEACH, VA 23463 | DISASTER AID | VA | 501(C)(3) | 12 | OB | ✓ | |
| (3) OB JAPAN (99-9999999) 1-37-7 AMISAKURAGI, MIYAGI KEN, JA | HUMANITARIAN | JAPAN | | | OB | ✓ | |
| (4) OB HAITI (99-9999999) #6 RUE TAMARIN, TABARRE 48, PORT-AU-PR, HA | HUMANITARIAN | HAITI | | | OB | ✓ | |
| (5) OB KENYA LIMITED (99-9999999) VILLA FRANCA, MOMBASA RD., NAIROBI, KE | HUMANITARIAN | KENYA | | | OB | ✓ | |
| (6) OPERATION BENDICION MEXICO, A.C. (99-9999999) 11850 CIUDAD DE MEXICO, CDMX, MX | HUMANITARIAN | MEXICO | | | OB | ✓ | |
| (7) (SEE STATEMENT) | | | | | | | |

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

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Predominant income (related, unrelated, excluded from tax under sections 512–514) | (f) Share of total income | (g) Share of end-of- year assets | (h) Disproportionate allocations? | | (i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065) | (j) General or managing partner? | | (k) Percentage ownership |
|--|-------------------------|--|-------------------------------------|---|---------------------------------|--|---|----|---|---|----|--------------------------------|
| | | | | | | | Yes | No | | Yes | No | |
| (1) ----- | | | | | | | | | | | | |
| (2) ----- | | | | | | | | | | | | |
| (3) ----- | | | | | | | | | | | | |
| (4) ----- | | | | | | | | | | | | |
| (5) ----- | | | | | | | | | | | | |
| (6) ----- | | | | | | | | | | | | |
| (7) ----- | | | | | | | | | | | | |

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

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Type of entity (C corp, S corp, or trust) | (f) Share of total income | (g) Share of end-of-year assets | (h) Percentage ownership | (i) Section 512(b)(13) controlled entity? | |
|---|-------------------------|---|-------------------------------------|---|---------------------------------|---------------------------------------|--------------------------------|--|----|
| | | | | | | | | Yes | No |
| (1) ----- | | | | | | | | | |
| (2) ----- | | | | | | | | | |
| (3) ----- | | | | | | | | | |
| (4) ----- | | | | | | | | | |
| (5) ----- | | | | | | | | | |
| (6) ----- | | | | | | | | | |
| (7) ----- | | | | | | | | | |

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

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

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

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

| (a) Name of related organization | (b) Transaction type (a–s) | (c) Amount involved | (d) Method of determining amount involved |
|--|-------------------------------|------------------------|--|
| (1) OB JAPAN | B | 414,030 | CASH |
| (2) OB KENYA LIMITED | B | 752,960 | CASH |
| (3) OPERATION BENDICION MEXICO, A.C. | B | 1,468,899 | CASH |
| (4) ASSOCIATION DE DESARROLLO INTEGRAL OPERACION BENDICION | B | 780,849 | CASH |
| (5) OPERACION BENDICION INTERNACIONAL PERU | B | 653,974 | CASH |
| (6) (SEE STATEMENT) | | | |

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

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

| (a) Name, address, and EIN of entity | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Predominant income (related, unrelated, excluded from tax under sections 512–514) | (e) Are all partners section 501(c)(3) organizations? | | (f) Share of total income | (g) Share of end-of-year assets | (h) Disproportionate allocations? | | (i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065) | (j) General or managing partner? | | (k) Percentage ownership |
|---|-------------------------|--|--|---|----|---------------------------------|--|---|----|---|---|----|--------------------------------|
| | | | | Yes | No | | | Yes | No | | Yes | No | |
| (1) | | | | | | | | | | | | | |
| (2) | | | | | | | | | | | | | |
| (3) | | | | | | | | | | | | | |
| (4) | | | | | | | | | | | | | |
| (5) | | | | | | | | | | | | | |
| (6) | | | | | | | | | | | | | |
| (7) | | | | | | | | | | | | | |
| (8) | | | | | | | | | | | | | |
| (9) | | | | | | | | | | | | | |
| (10) | | | | | | | | | | | | | |
| (11) | | | | | | | | | | | | | |
| (12) | | | | | | | | | | | | | |
| (13) | | | | | | | | | | | | | |
| (14) | | | | | | | | | | | | | |
| (15) | | | | | | | | | | | | | |
| (16) | | | | | | | | | | | | | |

Part II

Identification of Related Tax-Exempt Organizations (continued)

| (a) Name, address and EIN of related organization | (b) Primary Activity | (c) Legal domicile (state or foreign country) | (d) Exempt Code section | (e) Public charity status (if section 501(c)(3)) | (f) Direct controlling entity | (g) Section 512(b)(13) controlled entity? | |
|---|----------------------|---|-------------------------|--|-------------------------------|---|----|
| | | | | | | Yes | No |
| (7) ASSOCIATION DE DESARROLLO INTEGRAL OPERACION BENDICION (99-9999999) 18 A VENDIDA 8-24 ZONA 11, CIUDAD, GT | HUMANITARIAN | GUATEMALA | | | OB | ✓ | |
| (8) OPERACION BENDICION HONDURAS (99-9999999) OFFICE BODEGAS ESMERALDA, SAN PEDRO SULA, HO | HUMANITARIAN | HONDURAS | | | OB | ✓ | |
| (9) OPERACION BENDICION INTERNACIONAL PERU (99-9999999) CALLE BOULEVARD 180 OF.703 LIMA, SANTIAGO DE SURCO, 33, PE | HUMANITARIAN | PERU | | | OB | ✓ | |
| (10) FUNDACJA OPERATION BLESSING POLSKA (99-9999999) ALEJA JANA PAWA II 12, WARSAW, 00-124, PL | HUMANITARIAN | POLAND | | | OB | ✓ | |
| (11) REGENT UNIVERSITY (54-1061178) 1000 REGENT UNIVERSITY DRIVE, VIRGINIA BEACH, VA 23464 | EDUCATION | VA | 501(C)(3) | 2 | CBN | | ✓ |

Part V

Transactions with Related Organizations (continued)

| (a) Name of other organization | (b) Transaction type (a-s) | (c) Amount Involved | (d) Method of determining amount involved |
|--|----------------------------|---------------------|---|
| (6) OPERACION BENDICION HONDURAS | B | 920,211 | CASH |
| (7) FUNDACJA OPERATION BLESSING POLSKA | B | 129,682 | CASH |
| (8) OPERACION BENDICION HONDURAS | R | 2,863,987 | WHOLESALE ESTIMATE |
| (9) ASSOCIATION DE DESARROLLO INTEGRAL OPERACION BENDICION | R | 1,228,103 | WHOLESALE ESTIMATE |