

Form **8879-TE**

**IRS E-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

For calendar year 2023, or fiscal year beginning 07/01/2023 and ending 06/30/2024

2023

Department of the Treasury
Internal Revenue Service

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.

Name of filer

EIN or SSN

OPERATION SMILE, INC.

54-1460147

Name and title of officer or person subject to tax

JIM SITI, CFO

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	<u>100350855.</u>
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9).	2b	
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5).	4b	
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b	
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b	
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b	
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D).	8b	
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b	
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize BDO USA to enter my PIN 18283 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☒ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date July 1, 2025

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

54317513538

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

Date 06/26/2025

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

Form **8879-TE** (2023)

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

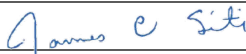
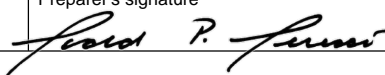
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

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

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

A For the 2023 calendar year, or tax year beginning 07/01/2023 and ending 06/30/2024																						
B Check if applicable:	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2">C Name of organization OPERATION SMILE, INC.</td> <td>D Employer identification number 54-1460147</td> </tr> <tr> <td><input type="checkbox"/> Address change</td> <td colspan="2">Doing business as</td> </tr> <tr> <td><input type="checkbox"/> Name change</td> <td>Number and street (or P.O. box if mail is not delivered to street address)</td> <td>Room/suite</td> </tr> <tr> <td><input type="checkbox"/> Initial return</td> <td colspan="2">3641 FACULTY BLVD</td> </tr> <tr> <td><input type="checkbox"/> Final return/terminated</td> <td colspan="2">City or town, state or province, country, and ZIP or foreign postal code</td> </tr> <tr> <td><input checked="" type="checkbox"/> Amended return</td> <td colspan="2">VIRGINIA BEACH, VA 23453</td> </tr> <tr> <td><input type="checkbox"/> Application pending</td> <td colspan="2"></td> </tr> </table>	C Name of organization OPERATION SMILE, INC.		D Employer identification number 54-1460147	<input type="checkbox"/> Address change	Doing business as		<input type="checkbox"/> Name change	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	<input type="checkbox"/> Initial return	3641 FACULTY BLVD		<input type="checkbox"/> Final return/terminated	City or town, state or province, country, and ZIP or foreign postal code		<input checked="" type="checkbox"/> Amended return	VIRGINIA BEACH, VA 23453		<input type="checkbox"/> Application pending		
C Name of organization OPERATION SMILE, INC.		D Employer identification number 54-1460147																				
<input type="checkbox"/> Address change	Doing business as																					
<input type="checkbox"/> Name change	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite																				
<input type="checkbox"/> Initial return	3641 FACULTY BLVD																					
<input type="checkbox"/> Final return/terminated	City or town, state or province, country, and ZIP or foreign postal code																					
<input checked="" type="checkbox"/> Amended return	VIRGINIA BEACH, VA 23453																					
<input type="checkbox"/> Application pending																						
E Telephone number (757) 321-7645																						
G Gross receipts \$ 100,571,321.																						
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>F Name and address of principal officer: KATHLEEN S MAGEE</td> <td>H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</td> </tr> <tr> <td>SAME AS "C" ABOVE</td> <td>H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No</td> </tr> </table>		F Name and address of principal officer: KATHLEEN S MAGEE	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	SAME AS "C" ABOVE	H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No																	
F Name and address of principal officer: KATHLEEN S MAGEE	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No																					
SAME AS "C" ABOVE	H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No																					
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527</td> <td>H(c) Group exemption number</td> </tr> </table>		I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	H(c) Group exemption number																			
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	H(c) Group exemption number																					
J Website: HTTP://WWW.OPERATIONSMILE.ORG																						
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other</td> <td>L Year of formation: 1987</td> <td>M State of legal domicile: VA</td> </tr> </table>		K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other	L Year of formation: 1987	M State of legal domicile: VA																		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other	L Year of formation: 1987	M State of legal domicile: VA																				

Part I Summary			
Activities & Governance	1	Briefly describe the organization's mission or most significant activities: OPERATION SMILE'S PURPOSE INCLUDES PROVIDING LIFE-CHANGING SURGERY FOR PEOPLE BORN WITH CLEFT LIP AND CLEFT PALATE AND OTHER SURGICAL CONDITIONS.	
	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 9
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4 7
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5 209
	6	Total number of volunteers (estimate if necessary)	6 4,455
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a NONE
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b NONE
Revenue	8	Contributions and grants (Part VIII, line 1h)	92,513,014. 95,915,957.
	9	Program service revenue (Part VIII, line 2g)	366,665. 343,702.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,535,160. 3,972,089.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-348,650. 119,107.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	95,066,189. 100,350,855.
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)
14		Benefits paid to or for members (Part IX, column (A), line 4)	NONE NONE
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	18,289,486. 19,740,692.
16a		Professional fundraising fees (Part IX, column (A), line 11e)	1,742,223. 1,774,063.
b		Total fundraising expenses (Part IX, column (D), line 25) 24,935,886.	
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	51,771,943. 55,937,039.
18		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	87,847,856. 97,320,485.
19		Revenue less expenses. Subtract line 18 from line 12	7,218,333. 3,030,370.
Net Assets or Fund Balances		20	Total assets (Part X, line 16)
	21	Total liabilities (Part X, line 26)	9,076,150. 5,572,749.
	22	Net assets or fund balances. Subtract line 21 from line 20	108,573,795. 117,807,297.

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		July 1, 2025			
	Signature of officer				Date
	JIM SITI				CFO
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	TODD TERESCO		06/26/2025		P00247720
	Firm's name BDO USA	Firm's EIN 13-5381590		Phone no. 703-893-0600	
Firm's address 8401 GREENSBORO DRIVE, #800 MCLEAN, VA 22102					
May the IRS discuss this return with the preparer shown above? See instructions. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					

For Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2023)

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:

SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ **Yes** ☒ **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 \$ 40,965,793. including grants of \$ 10,663,411.) (Revenue \$ 268,426.)

SEE SCHEDULE O

4b (Code:) (Expenses \$ 21,808,936. including grants of \$ 9,205,280.) (Revenue \$ 75,276.)

SEE SCHEDULE O

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

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

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

4e Total program service expenses 62,774,729.

Part IV Checklist of Required Schedules

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

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>	X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d 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>		X
25b 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>		X
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>		X
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>		X
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).		
28a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
28b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	X	
28c 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>		X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>	X	
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>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
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>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	X	
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>	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	X	
35b 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>	X	
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>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
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	X	

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	81	
1b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.	NONE	
1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

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 209		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?			X
b If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>			
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)?		X	
b If "Yes," enter the name of the foreign country 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?			X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			
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?			X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			
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?		X	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?		X	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X	
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			
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?			
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?			
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			
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		X
b If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	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		X
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		X
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 ☒ X

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

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

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

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.
BILL ORTH 3641 FACULTY BLVD VIRGINIA BEACH, VA 23453

757-321-3217

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 ☒ X

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) WILLIAM P. MAGEE JR. CEO, CEO EMERITUS & DIRECTOR	40.00 0.10	X		X				388,480.	NONE	25,949.
(2) JAMES SITI CHIEF OPERATING OFFICER	40.00 NONE			X				310,357.	NONE	28,476.
(3) KRISTIE PORCARO CHIEF STRATEGY OFFICER	40.00 NONE			X				291,127.	NONE	26,949.
(4) WILLIAM MAGEE III CHIEF OF EDU, RESEARCH & INNOV	40.00 NONE			X				300,000.	NONE	NONE
(5) SUSAN CAN SENIOR VP, GLOBAL MKTG & STRGY	40.00 NONE					X		254,509.	NONE	16,835.
(6) RUBEN AYALA CHIEF POLICY & ADVOCACY OFF.	40.00 0.10			X				246,438.	NONE	22,564.
(7) AMBER LEONTI VP, US PHILANTHROPY	40.00 NONE					X		229,333.	NONE	17,080.
(8) JOANNE BOWERS VP, INTEGRATED DIRECT MKTG.	40.00 NONE					X		200,665.	NONE	18,293.
(9) ESTHER KANTNER SENIOR VP, GLOBAL HR	40.00 NONE					X		198,280.	NONE	17,921.
(10) ELIZABETH COTE VP, GLOBAL MEDICAL EDUCATION	40.00 NONE					X		197,696.	NONE	NONE
(11) JESSE HINES (THRU 12/22) CHIEF OF LOGISTICS & FACS.	NONE NONE						X	170,473.	NONE	1,142.
(12) KATHLEEN S. MAGEE, M.S.W., ED. CEO, PRESIDENT, SECRTY & DIR.	40.00 0.20	X		X				65,609.	NONE	NONE
(13) ROBERT JAMES BOYD, III CHAIRMAN AND DIRECTOR	1.00 NONE	X		X				NONE	NONE	NONE
(14) DOMINIC MICHAEL GIOFFRE JR. VICE-CHAIRMAN AND DIRECTOR	1.00 NONE	X		X				NONE	NONE	NONE

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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) CHRISTOPHER ANDERSON TREASURER AND DIRECTOR	1.00 NONE	X		X				NONE	NONE	NONE
(16) TODD MAGEE DIRECTOR	1.00 NONE	X						NONE	NONE	NONE
(17) JAMES POISANT DIRECTOR	1.00 NONE	X						NONE	NONE	NONE
(18) STEVE RODOSKY DIRECTOR	1.00 NONE	X						NONE	NONE	NONE
(19) BRUCE SMITH DIRECTOR	1.00 NONE	X						NONE	NONE	NONE
1b Sub-total								2,852,967.	NONE	175,209.
c Total from continuation sheets to Part VII, Section A								NONE	NONE	NONE
d Total (add lines 1b and 1c)								2,852,967.	NONE	175,209.

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 ►	29
--	----

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

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.	
(A) Name and business address	(B) Description of services
SEE SCHEDULE O	
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ►	49

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	67,454.			
	b	Membership dues	1b				
	c	Fundraising events	1c	527,968.			
	d	Related organizations	1d	144,645.			
	e	Government grants (contributions) . .	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above .	1f	95,175,890.			
	g	Noncash contributions included in lines 1a-1f	1g	\$ 3,670,740.			
	h	Total. Add lines 1a-1f		95,915,957.			
	Program Service Revenue				Business Code		
2a		YOUTH CONFERENCES		900099	268,426.	268,426.	
b		MISSIONS		900099	40,565.	40,565.	
c		MERCHANDISE SALES		900099	34,711.	34,711.	
d							
e							
f		All other program service revenue					
g		Total. Add lines 2a-2f		343,702.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			3,981,592.		3,981,592.
	4	Income from investment of tax-exempt bond proceeds . . .			NONE		
	5	Royalties			NONE		
			(i) Real	(ii) Personal			
	6a	Gross rents	6a				
	b	Less: rental expenses	6b				
	c	Rental income or (loss)	6c	NONE	NONE		
	d	Net rental income or (loss)			NONE		
	7a	Gross amount from sales of assets other than inventory		(i) Securities	(ii) Other		
				NONE	5,616.		
	b	Less: cost or other basis and sales expenses . .	7b	3,789.	11,330.		
	c	Gain or (loss)	7c	-3,789.	-5,714.		
	d	Net gain or (loss)			-9,503.		-9,503.
	8a	Gross income from fundraising events (not including \$ 527,968. of contributions reported on line 1c). See Part IV, line 18	8a	309,985.			
	b	Less: direct expenses	8b	205,347.			
	c	Net income or (loss) from fundraising events			104,638.		104,638.
	9a	Gross income from gaming activities. See Part IV, line 19	9a	NONE			
b	Less: direct expenses	9b	NONE				
c	Net income or (loss) from gaming activities			NONE			
10a	Gross sales of inventory, less returns and allowances	10a	NONE				
b	Less: cost of goods sold	10b	NONE				
c	Net income or (loss) from sales of inventory			NONE			
Miscellaneous Revenue				Business Code			
	11a	CURRENCY LOSS		900099	-33,351.		-33,351.
	b	MISCELLANEOUS REVENUE		900099	47,820.		47,820.
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d		14,469.			
12	Total revenue. See instructions				100,350,855.	343,702.	4,091,196.

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	NONE			
2 Grants and other assistance to domestic individuals. See Part IV, line 22	21,008.	21,008.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	19,847,683.	19,847,683.		
4 Benefits paid to or for members	NONE			
5 Compensation of current officers, directors, trustees, and key employees	1,671,704.	966,198.	364,587.	340,919.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	NONE			
7 Other salaries and wages	14,084,014.	8,140,165.	3,071,625.	2,872,224.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	828,760.	479,000.	180,747.	169,013.
9 Other employee benefits	2,081,821.	1,203,234.	454,031.	424,556.
10 Payroll taxes	1,074,393.	620,969.	234,318.	219,106.
11 Fees for services (nonemployees):				
a Management	NONE			
b Legal	60,580.	41,507.	6,253.	12,820.
c Accounting	260,850.	178,725.	26,925.	55,200.
d Lobbying	NONE			
e Professional fundraising services. See Part IV, line 17	1,774,063.			1,774,063.
f Investment management fees	NONE			
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	9,157,758.	7,490,078.	1,128,400.	539,280.
12 Advertising and promotion	22,196,620.	4,260,216.	545,173.	17,391,231.
13 Office expenses	2,065,353.	680,680.	1,017,563.	367,110.
14 Information technology	2,364,515.	779,275.	1,369,423.	215,817.
15 Royalties	NONE			
16 Occupancy	672,321.	395,979.	275,517.	825.
17 Travel	6,484,386.	5,789,643.	420,832.	273,911.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	NONE			
19 Conferences, conventions, and meetings	292,252.	200,240.	61,845.	30,167.
20 Interest	7,055.		7,055.	
21 Payments to affiliates	NONE			
22 Depreciation, depletion, and amortization	968,088.	662,544.	143,224.	162,320.
23 Insurance	323,094.	192,629.	128,945.	1,520.
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 MISSION SUPPLIES	6,384,810.	6,382,968.	217.	1,625.
b PUBLIC AWARENESS	4,112,110.	4,112,110.		
c OTHER EXPENSE	587,247.	329,878.	173,190.	84,179.
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	97,320,485.	62,774,729.	9,609,870.	24,935,886.
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 checked="" type="checkbox"/> if following SOP 98-2 (ASC 958-720)	14,248,018.	4,046,232.	335,412.	9,866,374.

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	66,979,418.	1	74,184,859.
	2 Savings and temporary cash investments.	10,873,292.	2	11,561,175.
	3 Pledges and grants receivable, net	13,485,650.	3	12,244,402.
	4 Accounts receivable, net	3,266,122.	4	1,870,893.
	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	NONE	5	NONE
	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).	NONE	6	NONE
	7 Notes and loans receivable, net	NONE	7	NONE
	8 Inventories for sale or use	1,923,146.	8	2,360,812.
	9 Prepaid expenses and deferred charges	3,540,146.	9	4,411,948.
	10 a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 27,706,040.		
	b Less: accumulated depreciation.	10b 10,981,861.		
		17,560,393.	10c	16,724,179.
	11 Investments - publicly traded securities.	NONE	11	NONE
	12 Investments - other securities. See Part IV, line 11.	NONE	12	NONE
	13 Investments - program-related. See Part IV, line 11.	NONE	13	NONE
	14 Intangible assets	NONE	14	NONE
15 Other assets. See Part IV, line 11	21,778.	15	21,778.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	117,649,945.	16	123,380,046.	
Liabilities	17 Accounts payable and accrued expenses.	4,655,452.	17	5,214,949.
	18 Grants payable	NONE	18	NONE
	19 Deferred revenue	82,783.	19	177,483.
	20 Tax-exempt bond liabilities	NONE	20	NONE
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	NONE	21	NONE
	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	NONE	22	NONE
	23 Secured mortgages and notes payable to unrelated third parties	NONE	23	NONE
	24 Unsecured notes and loans payable to unrelated third parties.	NONE	24	NONE
	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	4,337,915.	25	180,317.
	26 Total liabilities. Add lines 17 through 25.	9,076,150.	26	5,572,749.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33. <input checked="" type="checkbox"/>			
	27 Net assets without donor restrictions	92,163,160.	27	96,212,194.
	28 Net assets with donor restrictions.	16,410,635.	28	21,595,103.
	Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. <input type="checkbox"/>			
	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	108,573,795.	32	117,807,297.
	33 Total liabilities and net assets/fund balances.	117,649,945.	33	123,380,046.

Form **990** (2023)

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	100,350,855.
2	Total expenses (must equal Part IX, column (A), line 25)	2	97,320,485.
3	Revenue less expenses. Subtract line 2 from line 1	3	3,030,370.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	108,573,795.
5	Net unrealized gains (losses) on investments	5	112,640.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	6,090,492.
9	Other changes in net assets or fund balances (explain on Schedule O).	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	117,807,297.

Part XII Financial Statements and Reporting

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

- 1** Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain 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:
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- 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:
☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?
- 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 . . .

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

Form **990** (2023)

**SCHEDULE A
(Form 990)**

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization

OPERATION SMILE, INC.

Employer identification number

54-1460147

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 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box 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						

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

Schedule A (Form 990) 2023

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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	87,049,298.	84,997,461.	91,151,613.	92,513,014.	95,915,957.	451,627,343.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						NONE
3 The value of services or facilities furnished by a governmental unit to the organization without charge						NONE
4 Total. Add lines 1 through 3.	87,049,298.	84,997,461.	91,151,613.	92,513,014.	95,915,957.	451,627,343.
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).						NONE
6 Public support. Subtract line 5 from line 4						451,627,343.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	87,049,298.	84,997,461.	91,151,613.	92,513,014.	95,915,957.	451,627,343.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	213,128.	227,413.	342,923.	2,532,213.	3,981,592.	7,297,269.
9 Net income from unrelated business activities, whether or not the business is regularly carried on	NONE	NONE	NONE	NONE	309,985.	309,985.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	49,355.	15,741.	-70,183.	1,168.	14,469.	10,550.
11 Total support. Add lines 7 through 10						459,245,147.
12 Gross receipts from related activities, etc. (see instructions)					12	2,305,070.
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 2023 (line 6, column (f), divided by line 11, column (f))	14	98.34 %
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	99.20 %
16a 33 1/3% support test - 2023. 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 - 2022. 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 - 2023. 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 - 2022. 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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5.						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b.						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6.						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
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 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . ☐

b 33 1/3% support tests - 2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . ☐

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

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>		
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>		
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>		
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>		
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>		
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>		
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>		
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>		
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>		
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?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
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>		
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>		
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>		
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>		
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>		
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>		
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>		
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>		

OPERATION SMILE, INC.

54-1460147

Schedule A (Form 990) 2023

Page **5**

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? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		
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? 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.		
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? 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.		
1		
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)? 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).		
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?		
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? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
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? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

	Yes	No
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? 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.		
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? 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.		
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? If "Yes" or "No," provide details in Part VI .		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		
2a		
2b		
3a		
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 VII*). 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		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.	4		
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		
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).			

Schedule A (Form 990) 2023

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 - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2023 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3	Excess distributions carryover, if any, to 2023			
a	From 2018			
b	From 2019			
c	From 2020			
d	From 2021			
e	From 2022			
f	Total of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2023 distributable amount			
i	Carryover from 2018 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2023 from Section D, line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2023 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7	Excess distributions carryover to 2024. Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2019			
b	Excess from 2020			
c	Excess from 2021			
d	Excess from 2022			
e	Excess from 2023			

OPERATION SMILE, INC.

54-1460147

Schedule A (Form 990 or 990-EZ) 2023

Page **8**

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.)

SCHEDULE A, PART II - OTHER INCOME

DESCRIPTION	2019	2020	2021	2022	2023	TOTAL
MISCELLANEOUS	71,238.	4,549.	119.	NONE	47,820.	123,726.
CURRENCY GAIN/LOSS	-21,883.	11,192.	-70,302.	1,168.	-33,351.	-113,176.
TOTALS	49,355.	15,741.	-70,183.	1,168.	14,469.	10,550.

**Schedule B
(Form 990)**

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Name of the organization

Employer identification number

OPERATION SMILE, INC.

54-1460147

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization OPERATION SMILE, INC.	Employer identification number 54-1460147
---	--

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	OPERATION SMILE SWEDEN ADOLF FREDRIKS KYRKO GATA 10 STOCKHOLM SWEDEN 111 37	\$ 14,104,706.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	OPERATION SMILE CANADA FOUNDATION 375 UNIVERSITY AVENUE, SUITE 204 TORONTO ONTARIO CANADA M5G 2J5	\$ 8,238,427.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	OPERATION SMILE UNITED KINGDOM 10 THE BROADWAY LONDON UNITED KINGDOM SW19 1RF	\$ 3,798,955.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

OPERATION SMILE, INC.

Employer identification number

54-1460147

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
 	 	\$ 	
 	 	\$ 	
 	 	\$ 	
 	 	\$ 	
 	 	\$ 	
 	 	\$ 	
 	 	\$ 	

Name of organization

OPERATION SMILE, INC.

Employer identification number

54-1460147

Part III **Exclusively** religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
_____		_____	
_____	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
_____		_____	
_____	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
_____		_____	
_____	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
_____		_____	

SCHEDULE C
(Form 990)Department of the Treasury
Internal Revenue Service**Political Campaign and Lobbying Activities****For Organizations Exempt From Income Tax Under Section 501(c) and Section 527****Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.****Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2023**Open to Public
Inspection****If the organization answered "Yes" on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then:**

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then:

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then:

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization OPERATION SMILE, INC.	Employer identification number 54-1460147
---	--

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."
- 2 Political campaign activity expenditures. See instructions \$ _____
- 3 Volunteer hours for political campaign activities. See instructions

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955. \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
- 4a Was a correction made? ☐ Yes ☐ No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities. \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities. \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b \$ _____
- 4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

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

Schedule C (Form 990) 2023

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

A Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)															
b Total lobbying expenditures to influence a legislative body (direct lobbying)															
c Total lobbying expenditures (add lines 1a and 1b)															
d Other exempt purpose expenditures															
e Total exempt purpose expenditures (add lines 1c and 1d)															
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.															
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>not over \$500,000,</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>over \$500,000 but not over \$1,000,000,</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>over \$1,000,000 but not over \$1,500,000,</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>over \$1,500,000 but not over \$17,000,000,</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>over \$17,000,000,</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	not over \$500,000,	20% of the amount on line 1e.	over \$500,000 but not over \$1,000,000,	\$100,000 plus 15% of the excess over \$500,000.	over \$1,000,000 but not over \$1,500,000,	\$175,000 plus 10% of the excess over \$1,000,000.	over \$1,500,000 but not over \$17,000,000,	\$225,000 plus 5% of the excess over \$1,500,000.	over \$17,000,000,	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
not over \$500,000,	20% of the amount on line 1e.														
over \$500,000 but not over \$1,000,000,	\$100,000 plus 15% of the excess over \$500,000.														
over \$1,000,000 but not over \$1,500,000,	\$175,000 plus 10% of the excess over \$1,000,000.														
over \$1,500,000 but not over \$17,000,000,	\$225,000 plus 5% of the excess over \$1,500,000.														
over \$17,000,000,	\$1,000,000.														
g Grassroots nontaxable amount (enter 25% of line 1f)															
h Subtract line 1g from line 1a. If zero or less, enter -0-															
i Subtract line 1f from line 1c. If zero or less, enter -0-															
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? <input type="checkbox"/> Yes <input type="checkbox"/> No															

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.

See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column (e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Schedule C (Form 990) 2023

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes," response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.		(a)		(b)
		Yes	No	Amount
1	During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a	Volunteers?		X	
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?	X		
c	Media advertisements?		X	
d	Mailings to members, legislators, or the public?		X	
e	Publications, or published or broadcast statements?		X	
f	Grants to other organizations for lobbying purposes?		X	
g	Direct contact with legislators, their staffs, government officials, or a legislative body?	X		
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i	Other activities?		X	
j	Total. Add lines 1c through 1i			
2a	Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?		X	
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a	Current year	2a	
b	Carryover from last year.	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues.	3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?	4	
5	Taxable amount of lobbying and political expenditures. See instructions.	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

SEE PAGE 4

Part IV Supplemental Information (continued)

SCHEDULE C PART IIB, LINE 1:

OPERATION SMILE IS A GLOBAL SURGICAL NONPROFIT THAT IMPROVES THE HEALTH AND DIGNITY OF PATIENTS LIVING WITH CLEFT LIP AND CLEFT PALATE IN LOW AND MIDDLE-INCOME COUNTRIES. SINCE 1982, OPERATION SMILE HAS BEEN COMMITTED TO PROVIDING PATIENTS WITH HEALTH THAT LASTS THROUGH LIFE-SAVING CLEFT SURGERIES AND COMPREHENSIVE CARE, HELPING THEM TO BETTER BREATHE, EAT, SPEAK AND LIVE LIVES OF GREATER QUALITY AND CONFIDENCE. ITS TRAINING AND EDUCATION PROGRAMS ELEVATE SAFE SURGICAL STANDARDS AND STRENGTHEN A GLOBAL NETWORK TO REACH MORE PEOPLE EARLIER IN THEIR LIVES. LOBBYING IS AN IMPORTANT MEDIUM BY WHICH OPERATION SMILE RAISES AWARENESS ABOUT THE SIGNIFICANT AND OFTEN DEBILITATING ISSUE INVOLVING THE FOREGOING. DURING THE TAX YEAR ENDED 6/30/2024, OPERATION SMILE SUPPORTED THE FOLLOWING PROPOSED INITIATIVE: 1. G4 ALLIANCE US GOVERNMENT RESOURCE MOBILIZATION WORKING GROUP, ADVOCATING FOR INCLUSION OF LANGUAGE TO SUPPORT SURGICAL SYSTEMS IN THE UNITED STATES, FOREIGN OPERATIONS, AND RELATED PROGRAMS (SFOPS) FOR 2024. OPERATION SMILE ALSO PAYS DUES AND MEMBERSHIP FEES OF WHICH AN INSUBSTANTIAL PORTION MAY BE USED BY OUR PARTNERS FOR LOBBYING ACTIVITIES.

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

OPERATION SMILE, INC.

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

2023

**Open to Public
Inspection**

Employer identification number

54-1460147

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

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements

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

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

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

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

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

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

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

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

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

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

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1. \$ _____

(ii) Assets included in Form 990, Part X. \$ _____

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

a Revenue included on Form 990, Part VIII, line 1. \$ _____

b Assets included in Form 990, Part X. \$ _____

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2023

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 |
|---|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII. ☐

Part V Endowment Funds

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	1,121,033.	1,068,312.	936,995.	935,000.	
b Contributions			125,000.		935,000.
c Net investment earnings, gains, and losses	73,047.	52,721.	6,317.	1,995.	
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	1,194,080.	1,121,033.	1,068,312.	936,995.	935,000.

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

a Board designated or quasi-endowment NONE %

b Permanent endowment 100.0000 %

c Term endowment NONE %

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?

(ii) Related organizations?

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

	Yes	No
3a(i)		X
3a(ii)		X
3b		

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		3,547,885.		3,547,885.
b Buildings		16,285,998.	4,736,852.	11,549,146.
c Leasehold improvements				
d Equipment		7,030,370.	6,185,747.	844,623.
e Other		841,787.	59,262.	782,525.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				16,724,179.

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) _____	
(2) _____	
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B)).	

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) REFUNDABLE ADVANCES	180,317.
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B)).	

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	160,555,697.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	112,640.
b	Donated services and use of facilities	2b	60,092,202.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	60,204,842.
3	Subtract line 2e from line 1	3	100,350,855.
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	100,350,855.

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	157,412,687.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	60,092,202.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	60,092,202.
3	Subtract line 2e from line 1	3	97,320,485.
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	97,320,485.

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 SUPPLEMENTAL PAGE

Part XIII Supplemental Information *(continued)*

SCHEDULE D PART V, LINE 4:

THE INCOME GENERATED FROM THE ENDOWMENT WILL BE USED TO PROVIDE SUPPORT
AND FUNDING FOR THE TREATMENT OF CLEFT LIP AND PALATES.

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

OPERATION SMILE, INC.

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

2023

**Open to Public
Inspection**

Employer identification number

54-1460147

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/CARIBBEAN	NONE	NONE	GRANTMAKING		764,191.
(2) CENTRAL AMERICA/CARIBBEAN	NONE	NONE	GRANTMAKING		1,566,178.
(3) EAST ASIA AND THE PACIFIC	2	NONE	GRANTMAKING		1,192,320.
(4) EAST ASIA AND THE PACIFIC	2	NONE	GRANTMAKING		848,550.
(5) EUROPE	NONE	NONE	GRANTMAKING		36,962.
(6) EUROPE	NONE	NONE	GRANTMAKING		1,262,513.
(7) EUROPE	NONE	NONE	GRANTMAKING		98,194.
(8) MIDDLE EAST AND NORTH AFRICA	NONE	NONE	GRANTMAKING		1,456,881.
(9) MIDDLE EAST AND NORTH AFRICA	NONE	NONE	GRANTMAKING		1,208,833.
(10) NORTH AMERICA	NONE	NONE	GRANTMAKING		1,011,106.
(11) NORTH AMERICA	NONE	NONE	GRANTMAKING		864,936.
(12) NORTH AMERICA	NONE	NONE	GRANTMAKING		186,351.
(13) SOUTH AMERICA	NONE	NONE	GRANTMAKING		1,484,936.
(14) SOUTH AMERICA	NONE	NONE	GRANTMAKING		1,966,527.
(15) SOUTH ASIA	NONE	NONE	GRANTMAKING		50,186.
(16) SOUTH ASIA	NONE	NONE	GRANTMAKING		2,006,197.
(17) SUB-SAHARAN AFRICA	5	NONE	GRANTMAKING		2,572,111.
3a Subtotal					
b Total from continuation sheets to Part I					
c Totals (add lines 3a and 3b)					

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule F (Form 990) 2023

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

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

2023

**Open to Public
Inspection**

Employer identification number

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) SUB-SAHARAN AFRICA	5	NONE	GRANTMAKING		1,291,721.
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Subtotal	9	NONE			18,576,972.
b Total from continuation sheets to Part I	5.	NONE			1,291,721.
c Totals (add lines 3a and 3b)	14.	NONE			19,868,693.

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule F (Form 990) 2023

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)			CENT. AMERICA/CARIBBEAN	SEE PART V	732,397.	WIRE			
(2)			CENT. AMERICA/CARIBBEAN	SEE PART V	1,566,178.	WIRE			
(3)			EAST ASIA/PACIFIC	SEE PART V	1,192,320.	WIRE			
(4)			EAST ASIA/PACIFIC	SEE PART V	848,550.	WIRE			
(5)			EUROPE/ICELAND/GREENLAND	SEE PART V	1,262,513.	WIRE			
(6)			EUROPE/ICELAND/GREENLAND	SEE PART V	98,194.	WIRE			
(7)			MIDDLE EAST/NORTH AFRICA	SEE PART V	1,406,881.	WIRE			
(8)			MIDDLE EAST/NORTH AFRICA	SEE PART V	1,208,833.	WIRE			
(9)			NORTH AMERICA	SEE PART V	76,320.	WIRE			
(10)			NORTH AMERICA	SEE PART V	171,347.	WIRE			
(11)			SOUTH AMERICA	SEE PART V	1,415,636.	WIRE			
(12)			SOUTH AMERICA	SEE PART V	1,966,527.	WIRE			
(13)			SOUTH ASIA	SEE PART V	50,186.	WIRE			
(14)			SOUTH ASIA	SEE PART V	2,006,197.	WIRE			
(15)			SUB-SAHARAN AFRICA	SEE PART V	2,353,652.	WIRE	72,229.	EQUIPMENT	FMV
(16)			SUB-SAHARAN AFRICA	SEE PART V	1,147,005.	WIRE	144,716.	EQUIPMENT	FMV

- 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 40
- 3** Enter total number of other organizations or entities NONE

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) FELLOWSHIPS	CENT. AMERICA/CARIBBEAN	2	31,794.	WIRE			
(2) FELLOWSHIPS	EUROPE/ICELAND/GREENLAND	2	43,708.	WIRE			
(3) FELLOWSHIPS	MIDDLE EAST/NORTH AFRICA	1	50,000.	WIRE			
(4) FELLOWSHIPS	NORTH AMERICA	4	21,008.	WIRE			
(5) FELLOWSHIPS	SOUTH AMERICA	4	69,300.	WIRE			
(6) FELLOWSHIPS	SUB-SAHARAN AFRICA	11	146,230.	WIRE			
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see the 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 the 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 the 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 the 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 the 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 the Instructions for Form 5713; don't file with Form 990)* ☐ Yes ☒ No

Schedule F (Form 990) 2023

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).

SCHEDULE F PART I, LINE 2:

OPERATION SMILE MONITORS AND REVIEWS GRANT REQUESTS FOR ALIGNMENT WITH OUR PROGRAMMATIC GOALS AND ADHERENCE TO ELIGIBILITY REQUIREMENTS. ALL GRANT RECIPIENTS SUBMIT REPORTS DETAILING THE USE OF THE GRANT FUNDS. THESE REPORTS ARE VERIFIED BY OPERATION SMILE AND REVIEWED FOR TIMELINESS, CONTENT, ACCURACY, AND APPROPRIATE SUPPORTING DOCUMENTATION TO SUBSTANTIATE THE USE OF FUNDS. WE HAVE ONGOING COMMUNICATION AND FREQUENT ONSITE VISITS WITH OUR PARTNER FOUNDATIONS TO ENSURE GRANT REQUIREMENTS ARE BEING MET, APPROPRIATE DOCUMENTATION IS MAINTAINED, AND TO PROVIDE ASSISTANCE AS NEEDED.

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).

SCHEDULE F PART II, COLUMN D, PURPOSE OF GRANT:

LINE 1: EDUCATION & SUSTAINABILITY

LINE 2: MEDICAL PROGRAMS

LINE 3: EDUCATION & SUSTAINABILITY

LINE 4: MEDICAL PROGRAMS

LINE 5: FUNDRAISING

LINE 6: MEDICAL PROGRAMS

LINE 7: EDUCATION & SUSTAINABILITY

LINE 8: MEDICAL PROGRAMS

LINE 9: EDUCATION & SUSTAINABILITY

LINE 10: MEDICAL PROGRAMS

LINE 11: EDUCATION & SUSTAINABILITY

LINE 12: MEDICAL PROGRAMS

LINE 13: EDUCATION & SUSTAINABILITY

LINE 14: MEDICAL PROGRAMS

LINE 15: EDUCATION & SUSTAINABILITY

LINE 16: MEDICAL PROGRAMS

**SCHEDULE G
(Form 990)**

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

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

Name of the organization

OPERATION SMILE, INC.

Employer identification number

54-1460147

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

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

- | | |
|---|--|
| a <input checked="" type="checkbox"/> Mail solicitations | e <input checked="" type="checkbox"/> Solicitation of non-government grants |
| b <input checked="" type="checkbox"/> Internet and email solicitations | f <input type="checkbox"/> Solicitation of government grants |
| c <input checked="" type="checkbox"/> Phone solicitations | g <input checked="" type="checkbox"/> Special fundraising events |
| d <input checked="" type="checkbox"/> In-person solicitations | |

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

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
SEE SUPPLEMENT INFORMATION 1						
2						
3						
4						
5						
6						
7						
8						
9						
10						

Total 38,887,136. 23,361,828. 15,525,308.

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

AL, AK, AZ, AR, CA, CO, CT, DE, DC, FL, GA, HI, ID, IL, IN,
IA, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, MT, NH, NJ, NM, NY, NC, ND, OH,
OK, OR, PA, RI, SC, SD, TN, UT, VA, WA, WV, WI,

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

		(a) Event #1 HOUSTON EVENT (event type)	(b) Event #2 PARK CITY (event type)	(c) Other events 3 (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	331,263.	273,189.	233,501.	837,953.
	2 Less: Contributions	263,553.	149,002.	115,413.	527,968.
	3 Gross income (line 1 minus line 2)	67,710.	124,187.	118,088.	309,985.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	62,481.	37,301.	1,500.	101,282.
	7 Food and beverages				
	8 Entertainment	12,887.	3,576.	768.	17,231.
	9 Other direct expenses	13,006.	68,608.	5,220.	86,834.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				205,347.
	11 Net income summary. Subtract line 10 from line 3, column (d)				104,638.

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13 Indicate the percentage of gaming activity conducted in:
- | | | |
|-------------------------------|-----|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

- 15 a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____.
- c If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

☐ Director/officer ☐ Employee ☐ Independent contractor

- 17 Mandatory distributions:
- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

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

SCHEDULE G, PART I, LINE 2B, COLUMN (V):

OPERATION SMILE HAS AN AGREEMENT WITH EDGE DIRECT, LLC, TO PROVIDE SERVICES, INCLUDING PROFESSIONAL FUNDRAISING COUNSEL, DIRECT MAIL ANALYTICS AND CREATIVE STRATEGY AND DEVELOPMENT, AND PROJECT MANAGEMENT. PAYMENTS TO EDGE DIRECT IN THE TAX YEAR TOTALED 8,112,731, OF WHICH EDGE DIRECT RETAINED APPROXIMATELY 40%. OPERATION SMILE HAS AN AGREEMENT WITH WE ARE CHANGEMAKERS, INC., DBA FULL HEARTS TO PROVIDE SERVICES RELATED TO ITS DIRECT RESPONSE TELEVISION FUNDRAISING AND PUBLIC AWARENESS CAMPAIGNS. THESE SERVICES INCLUDE PROFESSIONAL FUNDRAISING, CREATIVE SERVICES, FUNDRAISING STRATEGY DEVELOPMENT, TV PRODUCTION, MEDIA BUYING/SYNDICATION, PHONE CENTER QUALITY ASSURANCE, AND CONSULATION

- 11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13** Indicate the percentage of gaming activity conducted in:
- | | | |
|--------------------------------------|------------|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

- 15 a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____.
- c** If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

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

REGARDING DIGITAL PRESENCE. PAYMENTS TO WE ARE CHANGEMAKERS, INC., DBA FULL HEARTS IN THE TAX YEAR TOTALED \$16,936,744 OF WHICH FULL HEARTS RETAINED APPROXIMATELY 85%.

OPERATION SMILE, INC.

54-1460147

FORM 990, SCHEDULE G, LINE 2B - HIGHEST PAID INDIVIDUALS/ENTITIES

=====

NAME:

FULL HEARTS

ADDRESS:

245 N. LAKE AVENUE, #312
PASADENA, CA 91101

ACTIVITY :

DR CONSUL

CUSTODY OR CONTROL OF CONTRIBUTION?

NO

GROSS RECEIPTS FROM ACTIVITY : 16,936,744.

AMOUNT PAID TO (OR RETAINED BY) FUNDRAISER : 14,346,003.

AMOUNT PAID TO (OR RETAINED BY) ORGANIZATION : 2,590,741.

NAME:

MOORE SERIES A, LLC

ADDRESS:

3585 ATLANTA AVENUE
PITTSBURGH, PA 15264

ACTIVITY :

DR COUNSUL

CUSTODY OR CONTROL OF CONTRIBUTION?

NO

GROSS RECEIPTS FROM ACTIVITY : 9,972,979.

AMOUNT PAID TO (OR RETAINED BY) FUNDRAISER : 3,952,368.

AMOUNT PAID TO (OR RETAINED BY) ORGANIZATION : 6,020,611.

OPERATION SMILE, INC.

54-1460147

FORM 990, SCHEDULE G, LINE 2B - HIGHEST PAID INDIVIDUALS/ENTITIES

=====

NAME:

EDGE DIRECT, LLC

ADDRESS:

P.O. BOX 840
TULSA, OK 74101

ACTIVITY :

DR CONSUL

CUSTODY OR CONTROL OF CONTRIBUTION?

NO

GROSS RECEIPTS FROM ACTIVITY : 8,112,731.

AMOUNT PAID TO (OR RETAINED BY) FUNDRAISER : 3,215,137.

AMOUNT PAID TO (OR RETAINED BY) ORGANIZATION : 4,897,594.

NAME:

MDS COMMUNICATIONS

ADDRESS:

545 WEST JUANITIA AVENUE
MESA, AZ 12224

ACTIVITY :

TELEMARKET

CUSTODY OR CONTROL OF CONTRIBUTION?

NO

GROSS RECEIPTS FROM ACTIVITY : 3,864,682.

AMOUNT PAID TO (OR RETAINED BY) FUNDRAISER : 1,848,320.

AMOUNT PAID TO (OR RETAINED BY) ORGANIZATION : 2,016,362.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

OPERATION SMILE, INC.

**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 the latest information.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Employer identification number

54-1460147

Part I General Information on Grants and Assistance

- 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
- 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.

1 (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)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

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

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) 2023

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1 FELLOWSHIPS	4	21,008.			
2					
3					
4					
5					
6					
7					

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

SCHEDULE I, PART I, LINE 2:

OPERATIONS SMILE, INC. DID NOT MAKE GRANTS TO DOMESTIC ORGANIZATIONS IN
FY 24. THE STIPENDS REPRESENTS PAYMENTS FOR FELLOWSHIPS.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization

OPERATION SMILE, INC.

Employer identification number

54-1460147

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.

- | | |
|--|--|
| <input checked="" type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> 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.

- | | |
|---|---|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

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

- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

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:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

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

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

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)?

Yes No

1b	X	
2	X	
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2023

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				
WILLIAM P. MAGEE JR. 1 CEO, CEO EMERITUS & DIRECTOR	(i)	388,480.	NONE	NONE	25,949.	NONE	414,429.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
JAMES SITI 2 CHIEF OPERATING OFFICER	(i)	310,357.	NONE	NONE	28,476.	NONE	338,833.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
KRISTIE PORCARO 3 CHIEF STRATEGY OFFICER	(i)	291,127.	NONE	NONE	26,949.	NONE	318,076.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
WILLIAM MAGEE III 4 CHIEF OF EDU, RESEARCH & INNOV	(i)	300,000.	NONE	NONE	NONE	NONE	300,000.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
SUSAN CAN 5 SENIOR VP, GLOBAL MKTG & STRGY	(i)	254,509.	NONE	NONE	16,835.	NONE	271,344.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
RUBEN AYALA 6 CHIEF POLICY & ADVOCACY OFF.	(i)	246,438.	NONE	NONE	22,564.	NONE	269,002.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
AMBER LEONTI 7 VP, US PHILANTHROPY	(i)	229,333.	NONE	NONE	17,080.	NONE	246,413.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
JOANNE BOWERS 8 VP, INTEGRATED DIRECT MKTG.	(i)	200,665.	NONE	NONE	18,293.	NONE	218,958.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
ESTHER KANTNER 9 SENIOR VP, GLOBAL HR	(i)	198,280.	NONE	NONE	17,921.	NONE	216,201.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
ELIZABETH COTE 10 VP, GLOBAL MEDICAL EDUCATION	(i)	197,696.	NONE	NONE	NONE	NONE	197,696.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
JESSE HINES (THRU 12/2 11 CHIEF OF LOGISTICS & FACS.	(i)	170,473.	NONE	NONE	1,142.	NONE	171,615.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

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.

SCHEDULE J PART I LINE 1A:

BUSINESS CLASS TRAVEL OPERATION SMILE, INC. POLICY ALLOWS FOR UPGRADES TO
BUSINESS CLASS AIR TRAVEL IN LIMITED CIRCUMSTANCES FOR CEO, PRESIDENT,
COO, CDO, CFO, CHIEF LOGISTICS OFFICER AND CHIEF MEDICAL OFFICER WHEN
POSSIBLE. UPGRADES ARE PAID FOR WITH AIRLINE POINTS. THESE UPGRADES WERE
NOT TREATED AS TAXABLE COMPENSATION TO THE RECIPIENTS.

SCHEDULE L
(Form 990)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c; or Form 990-EZ, Part V, line 38a or 40b.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

**Open To Public
Inspection**

Name of the organization

OPERATION SMILE, INC.

Employer identification number

54-1460147

Part I

Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only)

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b; or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization \$

Part II

Loans to and/or From Interested Persons

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												
Total						\$						

Part III

Grants or Assistance Benefiting Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

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

Schedule L (Form 990) 2023

OPERATION SMILE, INC.

54-1460147

Schedule L (Form 990 or 990-EZ) 2023

Page **2**

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) WILLIAM MAGEE III	SON OF CEO & PRESIDENT	300,000.	PROFESSIONAL SERVICES		X
(2) BRIDGETTE CLIFFORD	DAUGHTER OF CEO&PRESIDENT	101,375.	EMPLOYMENT		X
(3) KRISTIE PORCARO	DAUGHTER OF CEO&PRESIDENT	291,127.	EMPLOYMENT		X
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions).

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

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

Attach to Form 990.

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization

OPERATION SMILE, INC.

Employer identification number

54-1460147

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 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods	X		51,061.	FMV
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies	X	592	3,613,737.	FMV
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other (MEDICAL EQUIP.)	X	5	5,943.	FMV
26 Other ()				
27 Other ()				
28 Other ()				

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** 2

	Yes	No
30a During the year, did the organization receive by contribution any property reported in 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?		X
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?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
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.		

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) 2023

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.

SCHEDULE M, PART I, COLUMN (B):

THE AMOUNT REPORTED IN COLUMN (B) REPRESENTS THE NUMBER OF CONTRIBUTIONS
RECEIVED THROUGHOUT THE YEAR FOR EACH TYPE OF PROPERTY LISTED.

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

Name of the organization

OPERATION SMILE, INC.

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

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2023**Open to Public
Inspection**

Employer identification number

54-1460147

FORM 990, PART I, LINE 1:

OPERATION SMILE, INC. (OPERATION SMILE OR OSI) IS A 501C(3) NOT-FOR-PROFIT VOLUNTARY HEALTH AND WELFARE ORGANIZATION WHOSE PURPOSE INCLUDES PROVIDING LIFE-CHANGING SURGERY FOR PEOPLE BORN WITH CLEFT LIP AND CLEFT PALATE AND OTHER SURGICAL CONDITIONS. THE ORGANIZATION PROVIDES MEDICAL EDUCATION AND SUPPORTS HEALTH SYSTEM STRENGTHENING INITIATIVES IN LOWER- AND MIDDLE-INCOME COUNTRIES.

FORM 990, PART VI, SECTION A, LINE 2:

WILLIAM P. MAGEE, JR., DIRECTOR, CEO, AND THEREAFTER CEO EMERITUS, IS THE SPOUSE OF KATHLEEN S. MAGEE, DIRECTOR AND PRESIDENT AND CEO. KRISTIE PORCARO, CHIEF STRATEGY OFFICER, IS THE DAUGHTER OF WILLIAM P. MAGEE, JR., DIRECTOR, CEO, AND THEREAFTER CEO EMERITUS, AND KATHLEEN S. MAGEE, DIRECTOR AND PRESIDENT AND CEO. TODD MAGEE, A BOARD MEMBER IS THE SON OF WILLIAM P. MAGEE, JR., DIRECTOR, CEO, AND THEREAFTER CEO EMERITUS AND KATHLEEN S. MAGEE, DIRECTOR AND PRESIDENT AND CEO. WILLIAM MAGEE III, CHIEF OF EDU, RESEARCH AND INNOV IS THE SON OF WILLIAM P. MAGEE, JR., DIRECTOR, CEO, AND THEREAFTER CEO EMERITUS AND KATHLEEN S. MAGEE, DIRECTOR AND PRESIDENT AND CEO. BRIDGETTE CLIFFORD, DIRECTOR OF STUDENT STRATEGIC INITIATIVE, IS THE DAUGHTER OF WILLIAM P. MAGEE, JR., DIRECTOR, CEO, AND THEREAFTER CEO EMERITUS, AND KATHLEEN S. MAGEE, DIRECTOR AND PRESIDENT AND CEO. TODD MAGEE, WILLIAM MAGEE III, KRISTIE PORCARO, AND BRIDGETTE CLIFFORD ARE SIBLINGS.

FORM 990, PART VI, SECTION B, LINE 11B:

AFTER COMPLETION OF THE 990 BY OPERATION SMILE FINANCE DEPARTMENT, WITH ASSISTANCE FROM BDO, THE COMPLETED 990 IS FORWARDED TO THE FINANCE

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

Department of the Treasury
Internal Revenue Service

Name of the organization

OPERATION SMILE, INC.

Supplemental Information to Form 990 or 990-EZ

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

► Attach to Form 990 or 990-EZ.

► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Employer identification number

54-1460147

COMMITTEE AND THE BOARD OF DIRECTORS. THE CHAIRMAN OF FINANCE COMMITTEE
REVIEWS THE 990 AND SUPPORTING DOCUMENTATION. ALL COMMENTS ARE ADDRESSED
BY FINANCE DEPARTMENT PRIOR TO SUBMISSION TO THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C:

ANNUALLY, THE CONFLICT-OF-INTEREST REPORTING IS REVIEWED BY THE BOARD.
ADDITIONALLY, AND ROUTINELY THE BOARD REQUESTS ALL CONFLICTS OF INTEREST
TO BE DISCLOSED AND/OR UPDATED. THE ORGANIZATION HAS EXTENSIVE CONFLICT
OF INTEREST POLICY THAT REQUIRES ANY OFFICER, DIRECTOR, OR EMPLOYEE WITH
A CONFLICT OR POTENTIAL CONFLICT OF INTEREST TO DISCLOSE ALL RELEVANT
INFORMATION.

FORM 990, PART VI, SECTION C, LINE 15:

COMPENSATION FOR TOP MANAGEMENT OFFICIALS AND OTHER KEY EMPLOYEES IS
DETERMINED BY COMPARING SIMILAR POSITIONS WITH COMPARABLE DUTIES AT OTHER
ORGANIZATIONS AND REVIEWING THE HISTORY OF COMPENSATION FOR THAT POSITION
AT OPERATION SMILE. THERE IS INDEPENDENT BOARD APPROVAL FOR THE
COMPENSATION OF THESE EMPLOYEES AS NOTED IN THE MINUTES OF THE DIRECTOR
MEETINGS.

FORM 990, PART VI, SECTION C, LINE 19:

GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL
STATEMENTS ARE MADE AVAILABLE AT OPERATION SMILE GLOBAL HEADQUARTERS,
3641 FACULTY BOULEVARD, VIRGINIA BEACH, VA 23453. ADDITIONAL FINANCIAL
STATEMENTS AND THE 990 ARE ALSO AVAILABLE ON OUR WEBSITE AND THE
GUIDESTAR WEBSITE: WWW.OPERATIONSMILE.ORG AND WWW.GUIDESTAR.ORG.

FORM 990, AMENDED RETURN STATEMENT

THE ORGANIZATION IS AMENDING ITS FORM 990 TO CORRECT THE FOLLOWING ITEMS:

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

OPERATION SMILE, INC.

Supplemental Information to Form 990 or 990-EZ

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

► Attach to Form 990 or 990-EZ.

► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Employer identification number

54-1460147

FORM 990, PART VIII

LINE 1A - ADDED FEDERATED CAMPAIGN AMOUNTS TOTALING \$67,454 THAT WERE
INADVERTENTLY INCLUDED ON LINE 1F OF THE ORIGINALLY FILED RETURN.

LINE 1F - REDUCED BY THE \$67,454 BEING SEPARATELY REPORTED AS FEDERATED
CAMPAIGNS ON LINE 1A.

FORM 990, PART IX

LINE 26 - ADDED JOINT COSTS OF \$14,248,018 WHICH WERE INADVERTENTLY
OMITTED FROM THE ORIGINALLY FILED RETURN.

SCHEDULE C

SCHEDULE C WAS NOT INADVERTENTLY EXCLUDED FROM THE ORIGINALLY FILED
RETURN BUT HAS BEEN INCLUDED WITH THE AMENDED RETURN DUE TO THE BELOW
ITEMS.

PART II-B, LINE 1B - ADDED "YES" ANSWER

PART II-B, LINE 1G - ADDED "YES" ANSWER

PART IV - ADDED NARRATIVE FOR LOBBYING COSTS

SCHEDULE J

PART I, LINE 4A - UPDATED ANSWER TO "NO" AS THIS ITEM WAS INADVERTENTLY
ANSWERED "YES" ON THE ORIGINALLY FILED RETURN.

Name of the organization

Employer identification number

OPERATION SMILE, INC.

54-1460147

FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION

=====

OPERATION SMILE, INC. (OPERATION SMILE OR OSI) IS A 501C(3) NOT-FOR-PROFIT VOLUNTARY HEALTH AND WELFARE ORGANIZATION WHOSE PURPOSE INCLUDES PROVIDING LIFE-CHANGING SURGERY FOR PEOPLE BORN WITH CLEFT LIP AND CLEFT PALATE AND OTHER SURGICAL CONDITIONS. THE ORGANIZATION PROVIDES MEDICAL EDUCATION AND SUPPORTS HEALTH SYSTEM STRENGTHENING INITIATIVES IN LOWER- AND MIDDLE-INCOME COUNTRIES. AS ONE OF THE LARGEST MEDICAL VOLUNTEER-BASED NONPROFITS, OPERATION SMILE HAS MOBILIZED THOUSANDS OF MEDICAL VOLUNTEERS FROM A WIDE RANGE OF CLINICAL SPECIALTIES FROM MORE THAN 80 COUNTRIES. OPERATION SMILE ENGAGES IN PARTNERSHIPS WITH GOVERNMENTS, HEALTH MINISTRIES, CORPORATIONS, ACADEMIC INSTITUTIONS AND OTHER NGOS TO ADVANCE HEALTHCARE DELIVERY, TRAIN LOCAL MEDICAL PROFESSIONALS TO PROVIDE SURGICAL CARE FOR PATIENTS IN THEIR COMMUNITIES, DONATE CRUCIAL MEDICAL EQUIPMENT AND SUPPLIES, AND INCREASE ACCESS TO SURGICAL CARE SO THAT EVERYONE LIVING WITH CLEFT HAS ACCESS TO CARE.

Name of the organization

Employer identification number

OPERATION SMILE, INC.

54-1460147

FORM 990, PART III - PROGRAM SERVICE

=====

LINE 4A, PROGRAM SERVICE

OPERATION SMILE RAISES AWARENESS OF CLEFT LIP AND CLEFT PALATE AND ITS EFFECTS ON PATIENTS' QUALITY OF LIFE AND HEALTH. THROUGH VARIOUS COMMUNICATION CHANNELS INCLUDING DIGITAL AND TRADITIONAL MEDIA, IT SEEKS TO EDUCATE THE PUBLIC AND DONORS ABOUT THE SURGERIES AND COMPREHENSIVE CARE IT PROVIDES. ALSO, CRITICAL INFORMATION IS PROVIDED TO PATIENTS, THEIR FAMILIES AND COMMUNITIES TO PROMOTE ACCESS TO LOCAL HEALTH RESOURCES AND ESSENTIAL CLEFT TREATMENTS INCLUDING SPEECH THERAPY, PSYCHOLOGICAL, NUTRITION AND DENTAL CARE. PREVENTION-RELATED MESSAGING IS HIGHLY ACTIONABLE AND FOCUSED ON PRENATAL MATERNAL SMOKING CESSATION, FOOD PREPARATION AND DIET, EXPOSURE TO HARMFUL ENVIRONMENTAL AGENTS AND OTHER FACTORS. ITS STUDENT PROGRAMS ALSO CREATE AWARENESS AMONG YOUNGER GENERATIONS OF LEADERSHIP TO ACTIVATE THEIR SERVICE AS VOLUNTEERS AND ADVOCATES. OPERATION SMILE ESTABLISHES PARTNERSHIPS WITH LEADING MEDICAL AND TEACHING INSTITUTIONS TO STRENGTHEN THE SKILLSETS OF CLINICIANS IN LOW- AND MIDDLE-INCOME COUNTRIES. ITS HEALTH CARE TRAINING PROGRAMS INCLUDE IN-PERSON AND VIRTUAL CONFERENCES, SEMINAR WORKSHOPS, SURGICAL TRAINING ROTATION PROGRAMS, VISITING PROFESSORSHIPS, AND SHORT- AND LONG-TERM FELLOWSHIPS. OPERATION SMILE FUNDS RESEARCH PROGRAMS IN COLLABORATION WITH ACADEMIC AND HOSPITAL PARTNERS TO IDENTIFY GENETIC AND ENVIRONMENTAL RISK FACTORS RELATED TO CLEFT CONDITIONS TO ONE DAY PROVIDE PREVENTATIVE TREATMENTS AND INTERVENTIONS. IT ALSO CONDUCTS EPIDEMIOLOGICAL AND PUBLIC HEALTH ANALYSES TO UNDERSTAND PATIENT POPULATIONS AND THE SURGICAL BURDEN OF DISEASE RELATED TO CLEFT LIP AND CLEFT PALATE. THESE RESEARCH PROGRAMS ALLOW IT TO PROVIDE BETTER CARE FOR THE PEOPLE IT SERVES AND CONTRIBUTE TO THE ACADEMIC AND PRACTICAL ADVANCEMENT OF THE GLOBAL HEALTH AND GLOBAL SURGERY COMMUNITIES.

LINE 4B, PROGRAM SERVICE

IN COORDINATION WITH INTERNATIONAL GOVERNMENTS AND MINISTRIES OF HEALTH, THE ORGANIZATION ADDRESSES SYSTEMIC BARRIERS WITHIN HEALTH SYSTEMS THAT CAN PREVENT SURGICAL CARE FROM BEING DELIVERED OR RECEIVED. OPERATION SMILE PROVIDED SURGICAL CARE TO 15,474 PATIENTS VIA ITS SHORT-TERM SURGICAL PROGRAMS AND HOSPITAL PARTNERSHIPS IN 36 COUNTRIES ACROSS A FOOTPRINT OF OVER 200 HOSPITALS. THE ORGANIZATION CONDUCTED 204 SHORT-TERM SURGICAL PROGRAMS, ALL OF

Name of the organization

Employer identification number

OPERATION SMILE, INC.

54-1460147

FORM 990, PART III - PROGRAM SERVICE

=====

WHICH WERE CONDUCTED BY A MAJORITY OF LOCAL MEDICAL VOLUNTEERS. DENTAL CARE WAS PROVIDED TO 16,994 PATIENTS THROUGH SHORT-TERM PROGRAMS. OPERATION SMILE PROVIDED COMPREHENSIVE CARE SERVICES INCLUDING ORAL HEALTH, SPEECH THERAPY, PSYCHOSOCIAL SERVICES, AND LIFE-SAVING NUTRITIONAL SUPPORT TO 112,310 PATIENTS. 7,391 HEALTH CARE WORKERS WERE TRAINED AND FIVE HOSPITAL INVESTMENTS WERE MADE IN THREE COUNTRIES. OPERATION SMILE CONTINUES TO ASSESS SURGICAL SAFETY AND PROVIDE SERVICE DELIVERY THROUGH HOSPITAL PARTNERSHIPS AND CARE CENTERS, PATIENT MANAGEMENT, NONSURGICAL INTERVENTIONS AND NGO PARTNERSHIP DEVELOPMENT.

Name of the organization

Employer identification number

OPERATION SMILE, INC.

54-1460147

FORM 990, PART VI, LINE 17 - STATES
=====

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

Name of the organization

Employer identification number

OPERATION SMILE, INC.

54-1460147

FORM 990, PART VII-COMPENSATION OF THE 5 HIGHEST PAID IND. CONTRACTORS

NAME AND ADDRESS	DESCRIPTION OF SERVICES	COMPENSATION
FULL HEARTS 254 NORTH LAKE AVENUE #312 PASADENA, CA 91101	FUNDRAISING COUNCIL	14,746,950.
MOORE, A SERIES LLC 3585 ATLANTA AVENUE PITTSBURGH, PA 15264	FUNDRAISING COUNCIL	4,052,368.
EDGE DIRECT, LLC P.O. BOX 840 TULSA, OK 74101	FUNDRAISING COUNCIL	3,255,797.
MDS COMMUNICATIONS CORPORATION 545 WEST JUANITA AVENUE MESA, AZ 85710	TELEFUNDRAISING	1,848,320.
THE MAIL BAG 3030 WATERVIEW AVENUE BALTIMORE, MD 21230	DIRECT MAIL PROD.	1,476,773.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

OPERATION SMILE, INC.

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

2023

**Open to Public
Inspection**

Employer identification number

54-1460147

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) OS HQ, LLC 54-1460147 3641 FACULTY BOULEVARD VIRGINIA BEACH, VA 23453	GLOBAL HQ	VA	NONE	3,592,584.	OP SMILE
(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)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2023

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) OPERATION SMILE FOUNDATION P.O. BOX 18338 NAIROBI, KE	HEALTHCARE	KE	OPERATION SMILE	C	NONE	NONE	100.0000	X	
(2) OPERATION SMILE MYANMAR COMPANY LIMITED 504 6TH FL BLDG C MIDDLE SHWE GON BAHAN TSP, YANGON BM	HEALTHCARE	BM	OPERATION SMILE	C	NONE	NONE	100.0000	X	
(3) CHARITABLE REMAINDER TRUST (2) 3641 FACULTY BLVD VIRGINIA BEACH, VA 23453	SPLIT INTR AGR	VA	N/A	T	NONE	NONE		X	
(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	1a	X
b Gift, grant, or capital contribution to related organization(s)	1b	X
c Gift, grant, or capital contribution from related organization(s)	1c	X
d Loans or loan guarantees to or for related organization(s)	1d	X
e Loans or loan guarantees by related organization(s)	1e	X
f Dividends from related organization(s)	1f	X
g Sale of assets to related organization(s)	1g	X
h Purchase of assets from related organization(s)	1h	X
i Exchange of assets with related organization(s)	1i	X
j Lease of facilities, equipment, or other assets to related organization(s)	1j	X
k Lease of facilities, equipment, or other assets from related organization(s)	1k	X
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	X
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	X
o Sharing of paid employees with related organization(s)	1o	X
p Reimbursement paid to related organization(s) for expenses	1p	X
q Reimbursement paid by related organization(s) for expenses	1q	X
r Other transfer of cash or property to related organization(s)	1r	X
s Other transfer of cash or property from related organization(s)	1s	X

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) CHARITABLE REMAINDER TRUSTS	C	144,645.	FMV
(2)			
(3)			
(4)			
(5)			
(6)			

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 VII

Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

Electronic Filing Information: PDF attachments Included in this Return

Tax Year:	2023	Jurisdiction:	Federal
Name:	Operation Smile, Inc.	No of Attachments:	1
Return No:	E09598U3		

PDF Attachment Description	PDF File Name	File Size
Forms 5471 and 8858 - Operation Smile	E09598U3_FE_06-30-2024 ITS Forms - Operation Smile.pdf	401,232

Form **5471**

(Rev. December 2023)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect
to Certain Foreign Corporations**Go to www.irs.gov/Form5471 for instructions and the latest information.Information furnished for the foreign corporation's annual accounting period (tax year required by
section 898) (see instructions) beginning 07/01/2023 , and ending 06/30/2024

OMB No. 1545-0123

Attachment
Sequence No. **121**

Name of person filing this return

OPERATION SMILE, INC.

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

3641 FACULTY BLVD

City or town, state, and ZIP code

VIRGINIA BEACH, VA 23453

Filer's tax year beginning 07/01/2023 , and ending 06/30/2024

D Check box if this is a final Form 5471 for the foreign corporation ☐**E** Check if any excepted specified foreign financial assets are reported on this form (see instructions). ☐**F** Check the box if this Form 5471 has been completed using "Alternative Information" under Rev. Proc. 2019-40 ☐**G** If the box on line F is checked, enter the corresponding code for "Alternative Information" (see instructions)**H** Person(s) on whose behalf this information return is filed:

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

1a Name and address of foreign corporation OPERATION SMILE MYANMAR CO., LTD. 504 BUILDING C, DELTA PLAZA, MIDDLE SHWE GONE DAING ROAD BAHAN TOWNSHIP, YANGON BM				b(1) Employer identification number, if any b(2) Reference ID number (see instructions) OPSMILEMYANMAR b(3) Previous reference ID number(s), if any (see instructions) c Country under whose laws incorporated BM		
d Date of incorporation	e Principal place of business	f Principal business activity code number	g Principal business activity	h Functional currency code		
05/02/2016	BM	624100	SOCIAL ASSISTANCE	MMK		

2 Provide the following information for the foreign corporation's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States OPERATION SMILE, INC 3641 FACULTY BLVD VIRGINIA BEACH, VA 23453 54-1460147	b If a U.S. income tax return was filed, enter:	
	(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)
c Name and address of foreign corporation's statutory or resident agent in country of incorporation	d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different	

Schedule A Stock of the Foreign Corporation

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period
COMMON	250.	250.

For Paperwork Reduction Act Notice, see instructions.

Form **5471** (Rev. 12-2023)

JSA

3X1660 1.000

07908S L43V 05/14/2025 11:34:51 V23-7.22F 54-1460147

OPERATION SMILE, INC.

54-1460147

Form 5471 (Rev. 12-2023)

Page **2**

Schedule B Shareholders of Foreign Corporation

Part I U.S. Shareholders of Foreign Corporation (see instructions)

(a) Name, address, and identifying number of shareholder	(b) Description of each class of stock held by shareholder. Note: This description should match the corresponding description entered in Schedule A, column (a).	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period	(e) Pro rata share of subpart F income (enter as a percentage)
OPERATION SMILE, INC 3641 FACULTY BLVD VIRGINIA BEACH, VA 23453 54-1460147	COMMON	250.	250.	100.000000000000

Part II Direct Shareholders of Foreign Corporation (see instructions)

(a) Name, address, and identifying number of shareholder. Also, include country of incorporation or formation, if applicable.	(b) Description of each class of stock held by shareholder. Note: This description should match the corresponding description entered in Schedule A, column (a).	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period
OPERATION SMILE, INC 3641 FACULTY BLVD VIRGINIA BEACH, VA 23453 54-1460147 US	COMMON	250.	250.

Form **5471** (Rev. 12-2023)

OPERATION SMILE, INC.

54-1460147

Form 5471 (Rev. 12-2023)

Page **3****Schedule C Income Statement** (see instructions)

Important: Report all information in functional currency in accordance with U.S. generally accepted accounting principles (GAAP). Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for dollar approximate separate transactions method (DASTM) corporations.

			Functional Currency	U.S. Dollars
Income	1a Gross receipts or sales	1a		
	b Returns and allowances	1b		
	c Subtract line 1b from line 1a	1c		
	2 Cost of goods sold	2		
	3 Gross profit (subtract line 2 from line 1c)	3		
	4 Dividends	4		
	5 Interest	5		
	6a Gross rents	6a		
	b Gross royalties and license fees	6b		
	7 Net gain or (loss) on sale of capital assets	7		
Deductions	8a Foreign currency transaction gain or loss - unrealized	8a		
	b Foreign currency transaction gain or loss - realized	8b	-7,071,824.	-3,344.
	9 Other income (attach statement)SEE STATEMENT. 1 .	9	3,622,618.	1,713.
	10 Total income (add lines 3 through 9)	10	-3,449,206.	-1,631.
	11 Compensation not deducted elsewhere	11		
	12a Rents	12a		
	b Royalties and license fees	12b		
	13 Interest	13		
	14 Depreciation not deducted elsewhere	14		
	15 Depletion	15		
Net Income	16 Taxes (exclude income tax expense (benefit))	16		
	17 Other deductions (attach statement - exclude income tax expense (benefit))SEE STATEMENT. 1 .	17	3,622,618.	1,713.
	18 Total deductions (add lines 11 through 17)	18	3,622,618.	1,713.
	19 Net income or (loss) before unusual or infrequently occurring items, and income tax expense (benefit) (subtract line 18 from line 10) . .	19	-7,071,824.	-3,344.
	20 Unusual or infrequently occurring items	20		
	21a Income tax expense (benefit) - current	21a		
	b Income tax expense (benefit) - deferred	21b		
	22 Current year net income or (loss) per books (combine lines 19 through 21b) .	22	-7,071,824.	-3,344.
Other Comprehensive Income	23a Foreign currency translation adjustments	23a		
	b Other	23b		
	c Income tax expense (benefit) related to other comprehensive income .	23c		
	24 Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c).	24		

Form **5471** (Rev. 12-2023)

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1	Cash	26,649.	19,814.
2a	Trade notes and accounts receivable		
b	Less allowance for bad debts	()	()
3	Derivatives		
4	Inventories		
5	Other current assets (attach statement).		
6	Loans to shareholders and other related persons		
7	Investment in subsidiaries (attach statement).		
8	Other investments (attach statement)		
9a	Buildings and other depreciable assets		
b	Less accumulated depreciation.	()	()
10a	Depletable assets		
b	Less accumulated depletion	()	()
11	Land (net of any amortization)		
12	Intangible assets:		
a	Goodwill		
b	Organization costs.		
c	Patents, trademarks, and other intangible assets		
d	Less accumulated amortization for lines 12a, 12b, and 12c	()	()
13	Other assets (attach statement)		
14	Total assets	26,649.	19,814.
Liabilities and Shareholders' Equity			
15	Accounts payable		
16	Other current liabilities (attach statement)	2,081.	217.
17	Derivatives		
18	Loans from shareholders and other related persons	NONE	1,313.
19	Other liabilities (attach statement)		
20	Capital stock:		
a	Preferred stock		
b	Common stock	24,031.	NONE
21	Paid-in or capital surplus (attach reconciliation)		
22	Retained earnings	537.	18,284.
23	Less cost of treasury stock	()	()
24	Total liabilities and shareholders' equity	26,649.	19,814.

Schedule G Other Information

	Yes	No
1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? If "Yes," see the instructions for required statement.		X
2 During the tax year, did the foreign corporation own an interest in any trust?		X
3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as separate from their owner under Regulations sections 301.7701-2 and 301.7701-3 or did the foreign corporation own any foreign branches (see instructions)? If "Yes," you are generally required to attach Form 8858 for each entity or branch (see instructions).		X
4a During the tax year, did the filer pay or accrue any base erosion payment under section 59A(d) to the foreign corporation or did the filer have a base erosion tax benefit under section 59A(c)(2) with respect to a base erosion payment made or accrued to the foreign corporation (see instructions)? If "Yes," complete lines 4b and 4c.		X
b Enter the total amount of the base erosion payments. \$ _____		
c Enter the total amount of the base erosion tax benefits \$ _____		
5a During the tax year, did the foreign corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? If "Yes," complete line 5b.		X
b Enter the total amount of the disallowed deductions (see instructions) \$ _____		

Schedule G Other Information (continued)

	Yes	No
6a Is the filer claiming a foreign-derived intangible income (FDII) deduction (under section 250) with respect to any transactions with the foreign corporation? If "Yes," complete lines 6b, 6c, and 6d. See instructions.		X
b Enter the amount of gross receipts derived from all sales of general property to the foreign corporation that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) \$ _____		
c Enter the amount of gross receipts derived from all sales of intangible property to the foreign corporation that the filer included in its computation of FDDEI \$ _____		
d Enter the amount of gross receipts derived from all services provided to the foreign corporation that the filer included in its computation of FDDEI \$ _____		
7 During the tax year, was the foreign corporation a participant in any cost sharing arrangement? If the answer to question 7 is "Yes," complete a separate Schedule G-1 for each cost sharing arrangement in which the foreign corporation was a participant during the tax year.		X
8 From April 25, 2014, to December 31, 2017, did the foreign corporation purchase stock or securities of a shareholder of the foreign corporation for use in a triangular reorganization (within the meaning of Regulations section 1.358-6(b)(2))?		X
9a Did the foreign corporation receive any intangible property in a prior year or the current tax year for which the U.S. transferor is required to report a section 367(d) annual income inclusion for the taxable year? If "Yes," go to line 9b.		X
b Enter in functional currency the amount of the earnings and profits reduction pursuant to section 367(d)(2)(B) for the tax year \$ _____		
10 During the tax year, was the foreign corporation an expatriated foreign subsidiary under Regulations section 1.7874-12(a)(9)? If "Yes," see instructions and attach statement.		X
11 During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4? If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G).		X
12 During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		X
13 During the tax year, did the foreign corporation pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		X
14 Did you answer "Yes" to any of the questions in the instructions for line 14? If "Yes," enter the corresponding code(s) from the instructions and attach statement _____		X
15 Does the foreign corporation have interest expense disallowed under section 163(j) (see instructions)? If "Yes," enter the amount \$ _____		X
16 Does the foreign corporation have previously disallowed interest expense under section 163(j) carried forward to the current tax year (see instructions)? If "Yes," enter the amount \$ _____		X
17a Did any extraordinary reduction with respect to a controlling section 245A shareholder occur during the tax year (see instructions)?		X
b If the answer to question 17a is "Yes," was an election made to close the tax year such that no amount is treated as an extraordinary reduction amount or tiered extraordinary reduction amount (see instructions)?		
18a Did the filer have any loan to or from the foreign corporation to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the filer used a rate of interest within the relevant safe-haven range (100% to 130% of the applicable Federal rate (AFR) for the relevant term)?		X
b Did the filer have any loan to or from the foreign corporation to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the filer used a rate of interest outside the relevant safe-haven range (100% to 130% of the applicable Federal rate (AFR) for the relevant term)?		X
19a Did the filer issue a covered debt instrument in any of the transactions described in Regulations section 1.385-3(b)(2) with respect to the foreign corporation during the tax year, or, did the filer issue or refinance indebtedness owed to the foreign corporation during the 36 months before or after the date of a distribution or acquisition described in Regulations section 1.385-3(b)(3)(i) made by the filer of this Form 5471, and either the issuance or refinance of indebtedness, or the distribution or acquisition, occurred during the tax year?		X
b If the answer to question 19a is "Yes," provide the following. (1) The amount of such transaction(s), distribution(s), and acquisition(s) \$ _____ (2) The amount of such related party indebtedness \$ _____		

Schedule I Summary of Shareholder's Income From Foreign Corporation (see instructions)

If item H on page 1 is completed, a separate Schedule I must be filed for each Category 4, 5a, or 5b filer for whom reporting is furnished on this Form 5471. This Schedule I is being completed for:

Name of U.S. shareholder **OPERATION SMILE, INC.**

Identifying number **54-1460147**

1a	Section 964(e)(4) subpart F dividend income from the sale of stock of a lower-tier foreign corporation (see instructions)	1a	
b	Section 245A(e)(2) subpart F income from hybrid dividends of tiered corporations (see instructions). . .	1b	
c	Subpart F income from tiered extraordinary disposition amounts not eligible for subpart F exception under section 954(c)(6)	1c	
d	Subpart F income from tiered extraordinary reduction amounts not eligible for subpart F exception under section 954(c)(6)	1d	
e	Section 954(c) Subpart F Foreign Personal Holding Company Income (enter result from Worksheet A). .	1e	
f	Section 954(d) Subpart F Foreign Base Company Sales Income (enter result from Worksheet A)	1f	
g	Section 954(e) Subpart F Foreign Base Company Services Income (enter result from Worksheet A) . .	1g	
h	Other subpart F income (enter result from Worksheet A)	1h	
2	Earnings invested in U.S. property (enter the result from Worksheet B)	2	
3	Reserved for future use	3	
4	Factoring income See instructions for reporting amounts on lines 1, 2, and 4 on your income tax return.	4	
5a	Section 245A eligible dividends (see instructions)	5a	
b	Extraordinary disposition amounts (see instructions).	5b	
c	Extraordinary reduction amounts (see instructions)	5c	
d	Section 245A(e) dividends (see instructions).	5d	
e	Dividends not reported on line 5a, 5b, 5c, or 5d	5e	
6	Exchange gain or (loss) on a distribution of previously taxed earnings and profits	6	

	Yes	No
7a Was any income of the foreign corporation blocked?		X
b Did any such income become unblocked during the tax year (see section 964(b))?		X
If the answer to either question is "Yes," attach an explanation.		
8a Did this U.S. shareholder have an extraordinary disposition (ED) account with respect to the foreign corporation at any time during the tax year (see instructions)?		X
b If the answer to question 8a is "Yes," enter the U.S. shareholder's ED account balance at the beginning of the CFC year \$ _____ and at the end of the tax year \$ _____. Provide an attachment detailing any changes from the beginning to the ending balances.		
c Enter the CFC's aggregate ED account balance with respect to all U.S. shareholders at the beginning of the CFC year \$ _____ and at the end of the tax year \$ _____. Provide an attachment detailing any changes from the beginning to the ending balances.		
9 Enter the sum of the hybrid deduction accounts with respect to stock of the foreign corporation (see instructions) \$ _____		

Form **5471** (Rev. 12-2023)

**SCHEDULE E
(Form 5471)**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service

Income, War Profits, and Excess Profits Taxes Paid or Accrued

► Attach to Form 5471.

► Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

OPERATION SMILE, INC.

Name of foreign corporation

OPERATION SMILE MYANMAR CO., LTD.

Identifying number

54-1460147

Reference ID number (see instructions)

OPSMILEMYANMAR

- a** Separate Category (Enter code - see instructions). ► GEN
- b** If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions). ►
- c** If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) ►

Part I Taxes for Which a Foreign Tax Credit Is Allowed

Section 1 - Taxes Paid or Accrued Directly by Foreign Corporation

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Unsuspended Taxes	(d) Country or U.S. Possession to Which Tax Is Paid (Enter code - see instructions. Use a separate line for each.)	(e) Foreign Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)	(f) U.S. Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)	
1							
2							
3							
4							
	(g) Income Subject to Tax in the Foreign Jurisdiction (see instructions)	(h) If taxes are paid on U.S. source income, check box	(i) Local Currency in Which Tax Is Payable (enter code - see instructions)	(j) Tax Paid or Accrued (in local currency in which the tax is payable)	(k) Conversion Rate to U.S. Dollars	(l) In U.S. Dollars (divide column (j) by column (k))	(m) In Functional Currency of Foreign Corporation
1							
2							
3							
4							
5	Total (combine lines 1 through 4 of column (l)). Also report amount on Schedule E-1, line 4 ►						
6	Total (combine lines 1 through 4 of column (m)) ►						

Section 2 - Taxes Deemed Paid by Foreign Corporation

	(a) Name of Lower-Tier Distributing Foreign Corporation	(b) EIN or Reference ID Number of Lower-Tier Distributing Foreign Corporation	(c) Country or U.S. Possession to Which Tax Is Paid (Enter code - see instructions. Use a separate line for each.)	(d) PTEP Group (enter code)	(e) Annual PTEP Account (enter year)
1					
2					
3					
4					
	(f) PTEP Distributed (enter amount in functional currency)	(g) Total Amount of PTEP in the PTEP Group (in functional currency)	(h) Total Amount of the PTEP Group Taxes With Respect to PTEP Group (USD)	(i) Foreign Income Taxes Properly Attributable to PTEP and not Previously Deemed Paid ((column (f)/column (g)) x column (h)) (USD)	
1					
2					
3					
4					
5	Total (combine lines 1 through 4 of column (i)). Also report amount on Schedule E-1, line 6 ►				

For Paperwork Reduction Act Notice, see instructions.

Schedule E (Form 5471) (Rev. 12-2021)

JSA

3X1666 1.000

07908S L43V 05/14/2025 11:34:51 V23-7.22 54-1460147

Name of foreign corporation OPERATION SMILE MYANMAR CO., LTD.	EIN (if any)	Reference ID number (see instructions) OPSMILEMYANMAR
a Separate Category (Enter code-see instructions.)		▶ <u>GEN</u>
b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)		▶ _____
c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions)		▶ _____

Part II Election

For tax years beginning after December 31, 2004, has an election been made under section 986(a)(1)(D) to translate taxes using the exchange rate on the date of payment?

☐ Yes ☒ No If "Yes," state date of election ▶

Part III Taxes for Which a Foreign Tax Credit Is Disallowed (Enter in functional currency of foreign corporation.)

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Section 901(j)	(d) Section 901(k) and (l)	(e) Section 901(m)	(f) U.S. Taxes	(g) Suspended Taxes	(h) Other	(i) Total
1									
2									
3	In functional currency (combine lines 1 and 2)								▶
4	In U.S. dollars (translated at the average exchange rate, as defined in section 989(b)(3) and related regulations (see instructions)).								▶

Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Earnings and Profits (E&P) of Foreign Corporation

IMPORTANT: Enter amounts in U.S. dollars.		Taxes related to:			
		(a) Subpart F Income	(b) Tested Income	(c) Residual Income	(d) Suspended Taxes
1a	Balance at beginning of year (as reported in prior year Schedule E-1)	-0-	-0-	-0-	
b	Beginning balance adjustments (attach statement)				
c	Adjusted beginning balance (combine lines 1a and 1b)				
2	Adjustment for foreign tax redetermination.				
3a	Taxes unsuspended under anti-splitter rules				
b	Taxes suspended under anti-splitter rules.				
4	Taxes reported on Schedule E, Part I, Section 1, line 5, column (l)				
5	Taxes carried over in nonrecognition transactions				
6	Taxes reported on Schedule E, Part I, Section 2, line 5, column (i).				
7	Other adjustments (attach statement).				
8	Taxes paid or accrued on current income/E&P or accumulated E&P (combine lines 1c through 7)				
9	Taxes deemed paid with respect to inclusions (see instructions)				
10	Taxes deemed paid with respect to actual distributions				
11	Taxes on amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P				
12	Other (attach statement).				
13	Balance of taxes paid or accrued (combine lines 8 through 12 in columns (a), (b), and (c))				
14	Reserved for future use				
15	Reduction for other taxes not deemed paid.				
16	Balance of taxes paid or accrued at the beginning of the next year. Line 16, columns (a), (b), and (c) must always equal zero. So, if necessary, enter negative amounts on line 15 of columns (a), (b), and (c) in amounts sufficient to reduce line 13, columns (a), (b), and (c) to zero. For the remaining columns, combine lines 8 through 12	-0-	-0-	-0-	

Name of foreign corporation	EIN (if any)	Reference ID number (see instructions)
OPERATION SMILE MYANMAR CO., LTD.		OPSMILEMYANMAR

- a** Separate Category (Enter code - see instructions.) ▶ GEN
- b** If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ▶
- c** If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) ▶

Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Accumulated Earnings and Profits (E&P) of Foreign Corporation *(continued)*

(e) Taxes related to previously taxed E&P (see instructions)

	(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	(vii) Section 965(b) PTEP	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP
1a										
b										
c										
2										
3a										
b										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										

**SCHEDULE H
(Form 5471)**

(Rev. December 2021)
Department of the Treasury
Internal Revenue Service

OPERATION SMILE, INC.

Current Earnings and Profits

54-1460147

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471 OPERATION SMILE, INC.		Identifying number 54-1460147
Name of foreign corporation OPERATION SMILE MYANMAR CO., LTD.	EIN (if any)	Reference ID number (see instructions) OPSMILEMYANMAR

IMPORTANT: Enter the amounts on lines 1 through 5c in **functional** currency.

1	Current year net income or (loss) per foreign books of account.			1	-7,071,824.
2	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):	Net Additions	Net Subtractions		
a	Capital gains or losses.	2a			
b	Depreciation and amortization.	2b			
c	Depletion.	2c			
d	Investment or incentive allowance.	2d			
e	Charges to statutory reserves.	2e			
f	Inventory adjustments.	2f			
g	Income taxes (see Schedule E, Part I, Section 1, line 6, column (m), and Part III, line 3, column (i)).	2g			
h	Foreign currency gains or losses.	2h			
i	Other (attach statement).	2i			
3	Total net additions.	3			
4	Total net subtractions.	4			
5a	Current earnings and profits (line 1 plus line 3 minus line 4).			5a	-7,071,824.
b	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions).			5b	
c	Combine lines 5a and 5b and enter the result on line 5c. Then enter on lines 5c(i), 5c(ii), and 5c(iii)(A) through 5c(iii)(D) the portion of the line 5c amount with respect to the categories of income shown on those lines.			5c	-7,071,824.
	(i) General category (enter amount on applicable Schedule J, Part I, line 3, column (a)).	5c(i)	-7,071,824.		
	(ii) Passive category (enter amount on applicable Schedule J, Part I, line 3, column (a)).	5c(ii)			
	(iii) Section 901(j) category:				
	(A) Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(A) and on the applicable Schedule J, Part I, line 3, column (a).	5c(iii)(A)			
	(B) Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(B) and on the applicable Schedule J, Part I, line 3, column (a).	5c(iii)(B)			
	(C) Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(C) and on the applicable Schedule J, Part I, line 3, column (a).	5c(iii)(C)			
	(D) Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(D) and on the applicable Schedule J, Part I, line 3, column (a).	5c(iii)(D)			
d	Current earnings and profits in U.S. dollars (line 5c translated at the average exchange rate, as defined in section 989(b)(3) and the related regulations (see instructions)).			5d	-3,344.
e	Enter exchange rate used for line 5d.		2114.7800000		

For Paperwork Reduction Act Notice, see instructions.

Schedule H (Form 5471) (Rev. 12-2021)

OPERATION SMILE, INC.

54-1460147

**SCHEDULE I-1
(Form 5471)**

Information for Global Intangible Low-Taxed Income

(Rev. December 2021)

► Attach to Form 5471.

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

► Go to www.irs.gov/Form5471 for instructions and the latest information.

Name of person filing Form 5471 OPERATION SMILE, INC.		Identifying number 54-1460147
Name of foreign corporation OPERATION SMILE MYANMAR CO., LTD.	EIN (if any)	Reference ID number (see instructions) OPSMILEMYANMAR
Separate Category (Enter code - see instructions.)		► GEN

		Functional Currency	Conversion Rate	U.S. Dollars
1 Gross income (see instructions if cost of goods sold exceed gross receipts)	1	-3,449,206.		
2 Exclusions (see instructions if cost of goods sold exceed gross receipts)				
a Effectively connected income 2a				
b Subpart F income 2b				
c High-tax exception income per section 954(b)(4) 2c				
d Related party dividends 2d				
e Foreign oil and gas extraction income 2e				
3 Total exclusions (combine lines 2a through 2e)	3			
4 Gross income less total exclusions (line 1 minus line 3) (see instructions)	4	-3,449,206.		
5 Deductions properly allocable to amount on line 4	5	3,622,618.		
6 Tested income (loss) (line 4 minus line 5) (see instructions)	6	-7,071,824.	2114.7800000	-3,344.
7 Tested foreign income taxes	7		2114.7800000	
8 Qualified business asset investment (QBAI)	8		2114.7800000	
9a Interest expense included on line 5 9a				
b Qualified interest expense 9b				
c Tested loss QBAI amount 9c				
d Tested interest expense (line 9a minus the sum of line 9b and line 9c). If zero or less, enter -0-	9d		2114.7800000	
10a Interest income included in line 4 10a				
b Qualified interest income 10b				
c Tested interest income (line 10a minus line 10b). If zero or less, enter -0-	10c		2114.7800000	

For Paperwork Reduction Act Notice, see instructions.

Schedule I-1 (Form 5471) (Rev. 12-2021)

**SCHEDULE J
(Form 5471)**(Rev. December 2020)
Department of the Treasury
Internal Revenue Service

OPERATION SMILE, INC.

54-1460147

Accumulated Earnings & Profits (E&P) of Controlled Foreign Corporation

► Attach to Form 5471.

► Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

OPERATION SMILE, INC.

Identifying number

54-1460147

Name of foreign corporation

OPERATION SMILE MYANMAR CO., LTD.

EIN (if any)

Reference ID number (see instructions)

OPSMILEMYANMAR

a Separate Category (Enter code - see instructions.) ► GEN

b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ►

Part I Accumulated E&P of Controlled Foreign Corporation☐ Check the box if person filing return does not have all U.S. shareholders' information to complete an amount in column (e) (see instructions).**Important:** Enter amounts in functional currency.

		(a) Post-2017 E&P Not Previously Taxed (post-2017 section 959(c)(3) balance)	(b) Post-1986 Undistributed Earnings (post-1986 and pre-2018 section 959(c)(3) balance)	(c) Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance)	(d) Hovering Deficit and Deduction for Suspended Taxes	(e) Previously Taxed E&P (see instructions)	
						(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP
1a	Balance at beginning of year (as reported on prior year Schedule J)	-6,069,587.					
b	Beginning balance adjustments (attach statement)						
c	Adjusted beginning balance (combine lines 1a and 1b)	-6,069,587.					
2a	Reduction for taxes unsuspended under anti-splitter rules						
b	Disallowed deduction for taxes suspended under anti-splitter rules						
3	Current year E&P (or deficit in E&P) (enter amount from applicable line 5c of Schedule H)	-7,071,824.					
4	E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation						
5a	E&P carried over in nonrecognition transaction						
b	Reclassify deficit in E&P as hovering deficit after nonrecognition transaction						
6	Other adjustments (attach statement)						
7	Total current and accumulated E&P (combine lines 1c through 6)	-13,141,411.					
8	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P						
9	Actual distributions						
10	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P						
11	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)						
12	Other adjustments (attach statement)						
13	Hovering deficit offset of undistributed post-transaction E&P (see instructions)						
14	Balance at beginning of next year (combine lines 7 through 13)	-13,141,411.					

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Schedule J (Form 5471) (Rev. 12-2020)

JSA
3X1665 1.000

07908S L43V 05/14/2025 11:34:51 V23-7.22 54-1460147

Part I **Accumulated E&P of Controlled Foreign Corporation** *(continued)*

	(e) Previously Taxed E&P (see instructions)				
	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	(vii) Section 965(b) PTEP
1 a					
b					
c					
2 a					
b					
3					
4					
5 a					
b					
6					
7					
8					
9					
10					
11					
12					
13					
14					

	(e) Previously Taxed E&P (see instructions)			(f) Total Section 964(a) E&P (combine columns (a), (b), (c), and (e)(i) through (e)(x))
	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP	
1 a				-6,069,587.
b				
c				-6,069,587.
2 a				
b				
3				-7,071,824.
4				
5 a				
b				
6				
7				-13,141,411.
8				
9				
10				
11				
12				
13				
14				-13,141,411.

Part II **Nonpreviously Taxed E&P Subject to Recapture as Subpart F Income (section 952(c)(2))**

Important: Enter amounts in functional currency.

1	Balance at beginning of year	▶	1	
2	Additions (amounts subject to future recapture).	▶	2	
3	Subtractions (amounts recaptured in current year)	▶	3	
4	Balance at end of year (combine lines 1 through 3)	▶	4	

SCHEDULE M
(Form 5471)

(Rev. December 2021)
Department of the Treasury
Internal Revenue Service

**Transactions Between Controlled Foreign Corporation
and Shareholders or Other Related Persons**

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

OPERATION SMILE, INC.

Identifying number

54-1460147

Name of foreign corporation

OPERATION SMILE MYANMAR CO., LTD.

EIN (if any)

Reference ID number (see instructions)

OPSMILEMYANMAR

Important: Complete a **separate** Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶

MMK

2114.7800000

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1 Sales of stock in trade (inventory)					
2 Sales of tangible property other than stock in trade					
3 Sales of property rights (patents, trademarks, etc.).					
4 Platform contribution transaction payments received					
5 Cost sharing transaction payments received					
6 Compensation received for technical, managerial, engineering, construction, or like services . .					
7 Commissions received					
8 Rents, royalties, and license fees received					
9 Hybrid dividends received (see instructions)					
10 Dividends received (exclude hybrid dividends, deemed distributions under subpart F, and distributions of previously taxed income)					
11 Interest received.					
12 Premiums received for insurance or reinsurance.					
13 Loan guarantee fees received .					
14 Other amounts received (attach statement)					
15 Add lines 1 through 14					
16 Purchases of stock in trade (inventory)					
17 Purchases of tangible property other than stock in trade. . . .					
18 Purchases of property rights (patents, trademarks, etc.)					
19 Platform contribution transaction payments paid					
20 Cost sharing transaction payments paid .					
21 Compensation paid for technical, managerial, engineering, construction, or like services . .					
22 Commissions paid					
23 Rents, royalties, and license fees paid					
24 Hybrid dividends paid (see instructions)					
25 Dividends paid (exclude hybrid dividends paid)					
26 Interest paid					
27 Premiums paid for insurance or reinsurance					
28 Loan guarantee fees paid . . .					
29 Other amounts paid (attach statement). .					
30 Add lines 16 through 29. . . .					

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Schedule M (Form 5471) (Rev. 12-2021)

Name of person filing Form 5471

Identifying number

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
31 Accounts Payable	1,545.				
32 Amounts borrowed (enter the maximum loan balance during the year) - see instructions					
33 Accounts Receivable					
34 Amounts loaned (enter the maximum loan balance during the year) - see instructions					

Schedule M (Form 5471) (Rev. 12-2021)

OPERATION SMILE, INC. 54-1460147
SCHEDULE P
(Form 5471)
 (Rev. December 2020)
 Department of the Treasury
 Internal Revenue Service

**Previously Taxed Earnings and Profits of U.S. Shareholder
 of Certain Foreign Corporations**

OMB No. 1545-0123

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

Name of person filing Form 5471 OPERATION SMILE, INC.		Identifying number 54-1460147
Name of U.S. shareholder OPERATION SMILE, INC.		Identifying number 54-1460147
Name of foreign corporation OPERATION SMILE MYANMAR CO., LTD.	EIN (if any)	Reference ID number (see instructions) OPSMILEMYANMAR
a Separate Category (Enter code - see instructions.)		▶ GEN
b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)		▶

Part I Previously Taxed E&P in Functional Currency (see instructions)

		(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
1a	Balance at beginning of year (see instructions)			
b	Beginning balance adjustments (attach statement)			
c	Adjusted beginning balance (combine lines 1a and 1b).			
2	Reduction for taxes unsuspended under anti-splitter rules			
3	Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation			
4	Previously taxed E&P carried over in nonrecognition transaction			
5	Other adjustments (attach statement)			
6	Total previously taxed E&P (combine lines 1c through 5)			
7	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P			
8	Actual distributions of previously taxed E&P			
9	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P			
10	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)			
11	Other adjustments (attach statement)			
12	Balance at beginning of next year (combine lines 6 through 11)			

For Paperwork Reduction Act Notice, see instructions.

Schedule P (Form 5471) (Rev. 12-2020)

Part I **Previously Taxed E&P in Functional Currency** (see instructions) *(continued)*

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
1a								
b								
c								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								

Part II Previously Taxed E&P in U.S. Dollars

		(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
1 a	Balance at beginning of year (see instructions)			
b	Beginning balance adjustments (attach statement)			
c	Adjusted beginning balance (combine lines 1a and 1b)			
2	Reduction for taxes unsuspended under anti-splitter rules			
3	Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation			
4	Previously taxed E&P carried over in nonrecognition transaction			
5	Other adjustments (attach statement)			
6	Total previously taxed E&P (combine lines 1c through 5)			
7	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P			
8	Actual distributions of previously taxed E&P			
9	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P			
10	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)			
11	Other adjustments (attach statement)			
12	Balance at beginning of next year (combine lines 6 through 11)			

Part II **Previously Taxed E&P in U.S. Dollars** *(continued)*

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
1a								
b								
c								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								

**SCHEDULE Q
(Form 5471)**
(Rev. December 2023)
Department of the Treasury
Internal Revenue Service

CFC Income by CFC Income Groups

OMB No. 1545-0123

Attach to Form 5471.

Go to www.irs.gov/Form5471 for instructions and the latest information.

Name of person filing Form 5471

OPERATION SMILE, INC.

Identifying number

54-1460147

Name of foreign corporation

OPERATION SMILE MYANMAR CO., LTD.

EIN (if any)

Reference ID number (see instructions)

OPSMILEMYANMAR

Complete a separate Schedule Q with respect to each applicable category of income (see instructions).

- A** Enter separate category code with respect to which this Schedule Q is being completed (see instructions for codes) GEN
- B** If category code "PAS" is entered on line A, enter the applicable grouping code (see instructions) _____
- C** If code "901j" is entered on line A, enter the country code for the sanctioned country (see instructions) _____

Complete a separate Schedule Q for U.S. source income and foreign source income (see instructions for an exception).

- D** Indicate whether this Schedule Q is being completed for: ☐ U.S. source income or ☒ Foreign source income

Complete a separate Schedule Q for FOGEI or FORI income.

- E** If this Schedule Q is being completed for FOGEI or FORI income, check this box ☐

Enter amounts in functional currency of the foreign corporation (unless otherwise noted).	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach schedule)
1 Subpart F Income Groups							
a Dividends, Interest, Rents, Royalties, & Annuities (Total)							
(1) Unit name: _____							
(2) Unit name: _____							
b Net Gain From Certain Property Transactions (Total)							
(1) Unit name: _____							
(2) Unit name: _____							
c Net Gain From Commodities Transactions (Total)							
(1) Unit name: _____							
(2) Unit name: _____							
d Net Foreign Currency Gain (Total)							
(1) Unit name: _____							
(2) Unit name: _____							
e Income Equivalent to Interest (Total)							
(1) Unit name: _____							
(2) Unit name: _____							
f Other Foreign Personal Holding Company Income (Total) (attach statement - see instructions).							
(1) Unit name: _____							
(2) Unit name: _____							

Important: See **Computer-Generated Schedule Q** in instructions.

For Paperwork Reduction Act Notice, see instructions.

Schedule Q (Form 5471) (Rev. 12-2023)

JSA

3X1650 2.000

07908S L43V 05/14/2025 11:34:51 V23-7.22 54-1460147

Schedule Q (Form 5471) (Rev. 12-2023)

Page **2**

	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less columns (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	(xv) Loss Allocation	(xvi) Net Income After Loss Allocation (column (xi) minus column (xv))
1									
a									
(1)							<input type="checkbox"/>		
(2)							<input type="checkbox"/>		
b									
(1)							<input type="checkbox"/>		
(2)							<input type="checkbox"/>		
c									
(1)							<input type="checkbox"/>		
(2)							<input type="checkbox"/>		
d									
(1)							<input type="checkbox"/>		
(2)							<input type="checkbox"/>		
e									
(1)							<input type="checkbox"/>		
(2)							<input type="checkbox"/>		
f									
(1)							<input type="checkbox"/>		
(2)							<input type="checkbox"/>		

Important: See **Computer-Generated Schedule Q** in instructions.

Schedule Q (Form 5471) (Rev. 12-2023)

Schedule Q (Form 5471) (Rev. 12-2023)

Page **3**

Enter amounts in functional currency of the foreign corporation (unless otherwise noted).

	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach schedule)
1 Subpart F Income Groups							
g Foreign Base Company Sales Income (Total)							
(1) Unit name: _____							
(2) Unit name: _____							
h Foreign Base Company Services Income (Total)							
(1) Unit name: _____							
(2) Unit name: _____							
i Full Inclusion Foreign Base Company Income (Total)							
(1) Unit name: _____							
(2) Unit name: _____							
j Insurance Income (Total)							
(1) Unit name: _____							
(2) Unit name: _____							
k International Boycott Income							
l Bribes, Kickbacks, and Other Payments							
m Section 901(j) income							
2 Recaptured Subpart F Income							
3 Tested Income Group (Total)		-3,449,206.	3,622,618.				
(1) Unit name: OPERATION SMILE	BM	-3,449,206.	3,622,618.				
(2) Unit name: _____							
4 Residual Income Group (Total)							
(1) Unit name: _____							
(2) Unit name: _____							
5 Total		-3,449,206.	3,622,618.				

Important: See **Computer-Generated Schedule Q** in instructions.

Schedule Q (Form 5471) (Rev. 12-2023)

Schedule Q (Form 5471) (Rev. 12-2023)

Page **4**

	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less columns (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	(xv) Loss Allocation	(xvi) Net Income After Loss Allocation (column (xi) minus column (xv))
1									
g									
(1)							<input type="checkbox"/>		
(2)							<input type="checkbox"/>		
h									
(1)							<input type="checkbox"/>		
(2)							<input type="checkbox"/>		
i									
(1)							<input type="checkbox"/>		
(2)							<input type="checkbox"/>		
j									
(1)							<input type="checkbox"/>		
(2)							<input type="checkbox"/>		
k									
l									
m									
2									
3				-7,071,824.		24,655,757.			-7,071,824.
(1)				-7,071,824.		24,655,757.	<input type="checkbox"/>		-7,071,824.
(2)							<input type="checkbox"/>		
4									
(1)									
(2)									
5				-7,071,824.					-7,071,824.

Important: See **Computer-Generated Schedule Q** in instructions.

Schedule Q (Form 5471) (Rev. 12-2023)

OPERATION SMILE, INC.

54-1460147

**SCHEDULE R
(Form 5471)**

(December 2020)
Department of the Treasury
Internal Revenue Service

Distributions From a Foreign Corporation

► Attach to Form 5471.

OMB No. 1545-0123

► Go to www.irs.gov/Form5471 for instructions and the latest information.

Name of person filing Form 5471

Identifying number

OPERATION SMILE, INC.

54-1460147

Name of foreign corporation

EIN (if any)

Reference ID number (see instructions)

OPERATION SMILE MYANMAR CO., LTD.

OPSMILEMYANMAR

	(a) Description of distribution	(b) Date of distribution	(c) Amount of distribution in foreign corporation's functional currency	(d) Amount of E&P distribution in foreign corporation's functional currency
1	NONE	06/30/2024	NONE	NONE
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				

Form **8992**
(Rev. December 2022)
Department of the Treasury
Internal Revenue Service

U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI)

Go to www.irs.gov/Form8992 for instructions and the latest information.

OMB No. 1545-0123

Attachment
Sequence No. **992**

Name of person filing this return OPERATION SMILE, INC.	A Identifying number 54-1460147
Name of U.S. shareholder OPERATION SMILE, INC.	B Identifying number 54-1460147

Part I Net Controlled Foreign Corporation (CFC) Tested Income

1 Sum of Pro Rata Share of Net Tested Income If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Schedule A (Form 8992), line 1, column (e). If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (c), that pertains to the U.S. shareholder.	1
2 Sum of Pro Rata Share of Net Tested Loss If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Schedule A (Form 8992), line 1, column (f). If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (f), that pertains to the U.S. shareholder.	2 ()
3 Net CFC Tested Income. Combine lines 1 and 2. If zero or less, stop here.	3

Part II Calculation of Global Intangible Low-Taxed Income (GILTI)

1 Net CFC Tested Income. Enter amount from Part I, line 3	1
2 Deemed Tangible Income Return (DTIR) If the U.S. shareholder is not a member of a U.S. consolidated group, multiply the total from Schedule A (Form 8992), line 1, column (g), by 10% (0.10). If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (i), that pertains to the U.S. shareholder.	2
3a Sum of Pro Rata Share of Tested Interest Expense If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Schedule A (Form 8992), line 1, column (j). If the U.S. shareholder is a member of a U.S. consolidated group, leave line 3a blank.	3a
b Sum of Pro Rata Share of Tested Interest Income If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Schedule A (Form 8992), line 1, column (i). If the U.S. shareholder is a member of a U.S. consolidated group, leave line 3b blank.	3b
c Specified Interest Expense If the U.S. shareholder is not a member of a U.S. consolidated group, subtract line 3b from line 3a. If zero or less, enter -0-. If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (m), that pertains to the U.S. shareholder.	3c
4 Net DTIR. Subtract line 3c from line 2. If zero or less, enter -0-	4
5 GILTI. Subtract line 4 from line 1. If zero or less, enter -0-	5

For Paperwork Reduction Act Notice, see separate instructions.

Form **8992** (Rev. 12-2022)

Part I CFC-Level Reporting of Amounts From Schedule I-1 (Form 5471) and U.S. Shareholder-Level Reporting of CFC Items *(continued)*

	(i) Pro Rata Share of QBAI	(j) Pro Rata Share of Tested Loss QBAI Amount	(k) Tested Interest Expense	(l) Pro Rata Share of Tested Interest Expense	(m) Tested Interest Income	(n) Pro Rata Share of Tested Interest Income	GILTI Allocated to Tested Income CFCs (see instructions)	
							(o) GILTI Allocation Ratio (see instructions)	(p) GILTI Allocated to Tested Income CFCs (see instructions)
		()						NONE
		()						
		()						
		()						
		()						
		()						
		()						
		()						
		()						
		()						
		()						
		()						
		()						
		()						
		()						
		()						
		()						
1. Totals (see instructions)		()						

Form **8858**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**► Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

beginning 07/01/2023, and ending 06/30/2024

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

OPERATION SMILE, INC.

Filer's identifying number

54-1460147

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

3641 FACULTY BLVD

City or town, state, and ZIP code

VIRGINIA BEACH, VA 23453Filer's tax year beginning 07/01/2023, and ending 06/30/2024**Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	<input type="checkbox"/>	FDE of a U.S. person	<input type="checkbox"/>	FDE of a controlled foreign corporation (CFC)	<input type="checkbox"/>	FDE of a controlled foreign partnership
	<input checked="" type="checkbox"/>	FB of a U.S. person	<input type="checkbox"/>	FB of a CFC	<input type="checkbox"/>	FB of a controlled foreign partnership
Check here		Initial 8858		Final 8858		

1a Name and address of FDE or FBOPERATION SMILE, INC. (CHINA)ROOM 301, UNIT 2, TONGDE JINJIANG JIAYUAN, WANGJIANG ROADKUNMING, YUNNAN CH**b(1)** U.S. identifying number, if any**b(2)** Reference ID number (see instructions)OPSMILECHINA**c** For FDE, country(ies) under whose laws organized and entity type under local tax lawCH**d** Date(s) of organization07/26/2017**e** Effective date as FDE**f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number**g** Country in which principal business activity is conducted**h** Principal business activity**i** Functional currencyCHHEALTHCARECNY**2** Provide the following information for the FDE's or FB's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in the United States**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different**3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):**a** Name and address**b** Annual accounting period covered by the return (see instructions)**c(1)** U.S. identifying number, if any**c(2)** Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.

For Paperwork Reduction Act Notice, see the separate instructions.

Form **8858** (Rev. 9-2021)

OPERATION SMILE, INC.

54-1460147

Form 8858 (Rev. 9-2021)

Page **2****Schedule C Income Statement** (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☒ **X**

	Functional Currency	U.S. Dollar
1 Gross receipts or sales (net of returns and allowances)	1	
2 Cost of goods sold	2	
3 Gross profit (subtract line 2 from line 1)	3	
4 Dividends	4	
5 Interest	5	3,548.
6 Gross rents, royalties, and license fees	6	
7 Gross income from performance of services	7	
8 Foreign currency gain (loss)	8	-37,474.
9 Other income	9	3,770,202.
10 Total income (add lines 3 through 9)	10	3,736,276.
11 Total deductions (exclude income tax expense)	11	5,190,351.
12 Income tax expense	12	
13 Other adjustments	13	
14 Net income (loss) per books	14	-1,454,075.

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1 Remittances from the FDE or FB	1	
2 Section 987 gain (loss) recognized by recipient	2	
3 Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3	
4 Were all remittances from the FDE or FB treated as made to the direct owner?		Yes No
5 Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting		

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

Assets	(a) Beginning of annual accounting period	(b) End of annual accounting period
1 Cash and other current assets	1	79,047.
2 Other assets	2	82,108.
3 Total assets	3	161,155.
Liabilities and Owner's Equity		
4 Liabilities	4	
5 Owner's equity	5	161,155.
6 Total liabilities and owner's equity	6	161,155.

Schedule G Other Information

	Yes	No
1 During the tax year, did the FDE or FB own an interest in any trust?		X
2 During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?		X
3 Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year. Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?		
4 During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		X
5 During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		X

Form **8858** (Rev. 9-2021)

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?	X	
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		X
b If "Yes," enter the amount of the dual consolidated loss ▶ \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		X
b Enter the amount of the dual consolidated loss for the combined separate unit . ▶ \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ▶ \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		X
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		X
b If "Yes," enter the total amount of recapture ▶ \$ _____. See instructions.		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income (loss) per foreign books of account	1	-1,454,075.
2 Total net additions	2	
3 Total net subtractions	3	
4 Current earnings and profits (or taxable income - see instructions) (line 1 plus line 2 minus line 3)	4	-1,454,075.
5 DASTM gain (loss) (if applicable)	5	
6 Combine lines 4 and 5.	6	-1,454,075.
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)).	7	-201,656.
8 Enter exchange rate used for line 7. ▶ 7.2106700		

OPERATION SMILE, INC.

54-1460147

Form 8858 (Rev. 9-2021)

Page **4**

Schedule I Transferred Loss Amount (see instructions)

Important: See instructions for who has to complete this section.

	Yes	No
1 Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		X
2 Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3 Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4		
4 Enter the transferred loss amount included in gross income as required under section 91. See instructions		4

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
Totals								

Form **8858** (Rev. 9-2021)

**SCHEDULE M
(Form 8858)**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service

**Transactions Between Foreign Disregarded Entity (FDE) or
Foreign Branch (FB) and the Filer or Other Related Entities**

► **Attach to Form 8858.**

► **Go to www.irs.gov/Form8858 for instructions and the latest information.**

OMB No. 1545-1910

Name of person filing Form 8858

OPERATION SMILE, INC.

Identifying number

54-1460147

Name of FDE or FB

U.S. identifying number, if any

Reference ID number (see instructions)

OPERATION SMILE, INC. (CHINA)

OPSMILECHINA

Name of tax owner

U.S. identifying number, if any

Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

CNY

Enter the relevant functional currency and the exchange rate used throughout this schedule ►

7.2106700

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

<input type="checkbox"/> Controlled Foreign Partnership (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
<input type="checkbox"/> Controlled Foreign Corporation (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
<input checked="" type="checkbox"/> U.S. Tax Owner (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Schedule M (Form 8858) (Rev. 9-2021)

Form **8858**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service

**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**

► Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

beginning 09/19/2023, and ending 06/30/2024

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

OPERATION SMILE, INC.

Filer's identifying number

54-1460147

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

3641 FACULTY BLVD

City or town, state, and ZIP code

VIRGINIA BEACH, VA 23453

Filer's tax year beginning 07/01/2023, and ending 06/30/2024

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	<input type="checkbox"/>	FDE of a U.S. person	<input type="checkbox"/>	FDE of a controlled foreign corporation (CFC)	<input type="checkbox"/>	FDE of a controlled foreign partnership
	<input checked="" type="checkbox"/>	FB of a U.S. person	<input type="checkbox"/>	FB of a CFC	<input type="checkbox"/>	FB of a controlled foreign partnership
Check here	<input checked="" type="checkbox"/>	Initial 8858	<input type="checkbox"/>	Final 8858		

1a Name and address of FDE or FB

OPERATION SMILE (ETHIOPIA)

3641 FACULTY BLVD

VIRGINIA BEACH, VA 23453

b(1) U.S. identifying number, if any

b(2) Reference ID number (see instructions)

OPSMILEETHIOPIA

c For FDE, country(ies) under whose laws organized and entity type under local tax law

ET

d Date(s) of organization

09/19/2023

e Effective date as FDE

f If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number

g Country in which principal business activity is conducted

ET

h Principal business activity

HEALTHCARE

i Functional currency

ETB

2 Provide the following information for the FDE's or FB's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States	b Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different

3 For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):

a Name and address	b Annual accounting period covered by the return (see instructions)	
	c(1) U.S. identifying number, if any	
	c(2) Reference ID number (see instructions)	
	d Country under whose laws organized	e Functional currency

4 For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):

a Name and address	b Country under whose laws organized	
	c U.S. identifying number, if any	d Functional currency

5 Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.

For Paperwork Reduction Act Notice, see the separate instructions.

Form **8858** (Rev. 9-2021)

JSA

3X4060 1.000

07908S L43V 05/14/2025 11:34:51 V23-7.22F 54-1460147

OPERATION SMILE, INC.

54-1460147

Form 8858 (Rev. 9-2021)

Page **2****Schedule C Income Statement** (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☒ **X**

		Functional Currency	U.S. Dollar
1	Gross receipts or sales (net of returns and allowances)	1	
2	Cost of goods sold	2	
3	Gross profit (subtract line 2 from line 1)	3	
4	Dividends	4	
5	Interest	5	
6	Gross rents, royalties, and license fees	6	
7	Gross income from performance of services	7	
8	Foreign currency gain (loss)	8	-212,407.
9	Other income	9	21,825,277.
10	Total income (add lines 3 through 9)	10	21,612,870.
11	Total deductions (exclude income tax expense)	11	19,672,274.
12	Income tax expense	12	
13	Other adjustments	13	
14	Net income (loss) per books	14	1,940,596.

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1	Remittances from the FDE or FB	1
2	Section 987 gain (loss) recognized by recipient	2
3	Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3
4	Were all remittances from the FDE or FB treated as made to the direct owner?	Yes No
5	Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting	

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

		(a) Beginning of annual accounting period	(b) End of annual accounting period
Assets			
1	Cash and other current assets	1	42,574.
2	Other assets	2	3,618.
3	Total assets	3	46,192.
Liabilities and Owner's Equity			
4	Liabilities	4	11,850.
5	Owner's equity	5	34,342.
6	Total liabilities and owner's equity	6	46,192.

Schedule G Other Information

	Yes	No
1	During the tax year, did the FDE or FB own an interest in any trust?	X
2	During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?	X
3	Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year. Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?	
4	During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?	X
5	During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?	X

Form **8858** (Rev. 9-2021)

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?	X	
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		X
b If "Yes," enter the amount of the dual consolidated loss ▶ \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		X
b Enter the amount of the dual consolidated loss for the combined separate unit . ▶ \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ▶ \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		X
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		X
b If "Yes," enter the total amount of recapture ▶ \$ _____. See instructions.		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)**Important:** Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income (loss) per foreign books of account	1	1,940,596.
2 Total net additions	2	
3 Total net subtractions	3	
4 Current earnings and profits (or taxable income - see instructions) (line 1 plus line 2 minus line 3)	4	1,940,596.
5 DASTM gain (loss) (if applicable)	5	
6 Combine lines 4 and 5.	6	1,940,596.
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)).	7	34,343.
8 Enter exchange rate used for line 7. ▶ 56.5063000		

OPERATION SMILE, INC.

54-1460147

Form 8858 (Rev. 9-2021)

Page **4****Schedule I Transferred Loss Amount** (see instructions)**Important:** See instructions for who has to complete this section.

	Yes	No
1 Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		X
2 Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3 Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4.		
4 Enter the transferred loss amount included in gross income as required under section 91. See instructions		4

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
		NONE						
Totals								

Form **8858** (Rev. 9-2021)

**SCHEDULE M
(Form 8858)**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service

**Transactions Between Foreign Disregarded Entity (FDE) or
Foreign Branch (FB) and the Filer or Other Related Entities**

► **Attach to Form 8858.**

► **Go to www.irs.gov/Form8858 for instructions and the latest information.**

OMB No. 1545-1910

Name of person filing Form 8858

OPERATION SMILE, INC.

Identifying number

54-1460147

Name of FDE or FB

U.S. identifying number, if any

Reference ID number (see instructions)

OPERATION SMILE (ETHIOPIA)

OPSMILEETHIOPIA

Name of tax owner

U.S. identifying number, if any

Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

ETB

Enter the relevant functional currency and the exchange rate used throughout this schedule ► 56.5063000

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

<input type="checkbox"/> Controlled Foreign Partnership (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
<input type="checkbox"/> Controlled Foreign Corporation (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
<input checked="" type="checkbox"/> U.S. Tax Owner (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Schedule M (Form 8858) (Rev. 9-2021)

Form **8858**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**► Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

beginning 07/01/2023, and ending 06/30/2024

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

OPERATION SMILE, INC.

Filer's identifying number

54-1460147

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

3641 FACULTY BLVD

City or town, state, and ZIP code

VIRGINIA BEACH, VA 23453Filer's tax year beginning 07/01/2023, and ending 06/30/2024**Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	<input type="checkbox"/>	FDE of a U.S. person	<input type="checkbox"/>	FDE of a controlled foreign corporation (CFC)	<input type="checkbox"/>	FDE of a controlled foreign partnership
	<input checked="" type="checkbox"/>	FB of a U.S. person	<input type="checkbox"/>	FB of a CFC	<input type="checkbox"/>	FB of a controlled foreign partnership
Check here		Initial 8858		Final 8858		

1a Name and address of FDE or FBOPERATION SMILE FOUNDATION LIMITED (FKA OPERATION
P.O. BOX 18338
NAIROBI, KE**b(1)** U.S. identifying number, if any**b(2)** Reference ID number (see instructions)OPSMILEKENYA**c** For FDE, country(ies) under whose laws organized and entity type under local tax lawKE**d** Date(s) of organization07/08/2015**e** Effective date as FDE**f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number**g** Country in which principal business activity is conductedKE**h** Principal business activityHEALTHCARE**i** Functional currencyKES**2** Provide the following information for the FDE's or FB's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in the United States**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different**3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):**a** Name and address**b** Annual accounting period covered by the return (see instructions)**c(1)** U.S. identifying number, if any**c(2)** Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.

For Paperwork Reduction Act Notice, see the separate instructions.

Form **8858** (Rev. 9-2021)

OPERATION SMILE, INC.

54-1460147

Form 8858 (Rev. 9-2021)

Page **2**

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☒ **X**

		Functional Currency	U.S. Dollar
1	Gross receipts or sales (net of returns and allowances)	1	
2	Cost of goods sold	2	
3	Gross profit (subtract line 2 from line 1)	3	
4	Dividends	4	
5	Interest	5	
6	Gross rents, royalties, and license fees	6	
7	Gross income from performance of services	7	139,838.
8	Foreign currency gain (loss)	8	3,159,561.
9	Other income	9	67,842,389.
10	Total income (add lines 3 through 9)	10	71,141,788.
11	Total deductions (exclude income tax expense)	11	60,304,987.
12	Income tax expense	12	6,638.
13	Other adjustments	13	
14	Net income (loss) per books	14	10,830,163.

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1	Remittances from the FDE or FB	1
2	Section 987 gain (loss) recognized by recipient	2
3	Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3
4	Were all remittances from the FDE or FB treated as made to the direct owner?	Yes No
5	Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting	

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

		(a) Beginning of annual accounting period	(b) End of annual accounting period
Assets			
1	Cash and other current assets	1	97,263.
2	Other assets	2	144,421.
3	Total assets	3	241,684.
Liabilities and Owner's Equity			
4	Liabilities	4	24,291.
5	Owner's equity	5	241,684.
6	Total liabilities and owner's equity	6	241,684.

Schedule G Other Information

	Yes	No
1	During the tax year, did the FDE or FB own an interest in any trust?	X
2	During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?	X
3	Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year. Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?	
4	During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?	X
5	During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?	X

Form **8858** (Rev. 9-2021)

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?	X	
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		X
b If "Yes," enter the amount of the dual consolidated loss ▶ \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		X
b Enter the amount of the dual consolidated loss for the combined separate unit . ▶ \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ▶ \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		X
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		X
b If "Yes," enter the total amount of recapture ▶ \$ _____. See instructions.		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)

Important: Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income (loss) per foreign books of account	1	10,830,163.
2 Total net additions	2	
3 Total net subtractions	3	
4 Current earnings and profits (or taxable income - see instructions) (line 1 plus line 2 minus line 3) . . .	4	10,830,163.
5 DASTM gain (loss) (if applicable)	5	
6 Combine lines 4 and 5.	6	10,830,163.
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)).	7	75,047.
8 Enter exchange rate used for line 7. ▶ 44.3117300		

OPERATION SMILE, INC.

54-1460147

Form 8858 (Rev. 9-2021)

Page **4**

Schedule I Transferred Loss Amount (see instructions)

Important: See instructions for who has to complete this section.

	Yes	No
1 Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		X
2 Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3 Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4.		
4 Enter the transferred loss amount included in gross income as required under section 91. See instructions		4

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
Totals								

Form **8858** (Rev. 9-2021)

**SCHEDULE M
(Form 8858)**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service

**Transactions Between Foreign Disregarded Entity (FDE) or
Foreign Branch (FB) and the Filer or Other Related Entities**

► **Attach to Form 8858.**

► **Go to www.irs.gov/Form8858 for instructions and the latest information.**

OMB No. 1545-1910

Name of person filing Form 8858

OPERATION SMILE, INC.

Identifying number

54-1460147

Name of FDE or FB

U.S. identifying number, if any

Reference ID number (see instructions)

OPERATION SMILE FOUNDATION LIMITED (FKA OPERA

OPSMILEKENYA

Name of tax owner

U.S. identifying number, if any

Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

KES

Enter the relevant functional currency and the exchange rate used throughout this schedule ► 144.3117300

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

<input type="checkbox"/> Controlled Foreign Partnership (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
<input type="checkbox"/> Controlled Foreign Corporation (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
<input checked="" type="checkbox"/> U.S. Tax Owner (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Schedule M (Form 8858) (Rev. 9-2021)

Form **8858**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**► Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

beginning 07/01/2023, and ending 06/30/2024

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

OPERATION SMILE, INC.

Filer's identifying number

54-1460147

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

3641 FACULTY BLVD

City or town, state, and ZIP code

VIRGINIA BEACH, VA 23453Filer's tax year beginning 07/01/2023, and ending 06/30/2024**Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	<input type="checkbox"/>	FDE of a U.S. person	<input type="checkbox"/>	FDE of a controlled foreign corporation (CFC)	<input type="checkbox"/>	FDE of a controlled foreign partnership
	<input checked="" type="checkbox"/>	FB of a U.S. person	<input type="checkbox"/>	FB of a CFC	<input type="checkbox"/>	FB of a controlled foreign partnership

Check here ☐ Initial 8858 ☐ Final 8858**1a** Name and address of FDE or FBOPERATION SMILE, INC MADAGASCAR RE
18 RUE RAINITOVO ANTSAHAVOLA IMMEUBLE EX
U.S. EMBASSY, MA**b(1)** U.S. identifying number, if any**b(2)** Reference ID number (see instructions)OPSMILEMADAGASCAR**c** For FDE, country(ies) under whose laws organized and entity type under local tax lawMA**d** Date(s) of organization04/24/2015**e** Effective date as FDE**f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number**g** Country in which principal business activity is conductedMA**h** Principal business activityHEALTHCARE**i** Functional currencyMGA**2** Provide the following information for the FDE's or FB's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in the United States**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different**3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):**a** Name and address**b** Annual accounting period covered by the return (see instructions)**c(1)** U.S. identifying number, if any**c(2)** Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.

For Paperwork Reduction Act Notice, see the separate instructions.

Form **8858** (Rev. 9-2021)

OPERATION SMILE, INC.

54-1460147

Form 8858 (Rev. 9-2021)

Page **2****Schedule C Income Statement** (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☒ **X**

	Functional Currency	U.S. Dollar
1 Gross receipts or sales (net of returns and allowances)	1	
2 Cost of goods sold	2	
3 Gross profit (subtract line 2 from line 1)	3	
4 Dividends	4	
5 Interest	5	
6 Gross rents, royalties, and license fees	6	
7 Gross income from performance of services	7	164,087,496.
8 Foreign currency gain (loss)	8	42,791,145.
9 Other income	9	5,577,066,047.
10 Total income (add lines 3 through 9)	10	5,783,944,688.
11 Total deductions (exclude income tax expense)	11	8,195,433,926.
12 Income tax expense	12	
13 Other adjustments	13	
14 Net income (loss) per books	14	-2,411,489,238.

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1 Remittances from the FDE or FB	1	
2 Section 987 gain (loss) recognized by recipient	2	
3 Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3	
4 Were all remittances from the FDE or FB treated as made to the direct owner?		Yes No
5 Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting		

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

Assets	(a) Beginning of annual accounting period	(b) End of annual accounting period
1 Cash and other current assets	1	455,542.
2 Other assets	2	421,722.
3 Total assets	3	877,264.
Liabilities and Owner's Equity		
4 Liabilities	4	74,331.
5 Owner's equity	5	802,933.
6 Total liabilities and owner's equity	6	877,264.

Schedule G Other Information

	Yes	No
1 During the tax year, did the FDE or FB own an interest in any trust?		X
2 During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?		X
3 Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year. Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?		
4 During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		X
5 During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		X

Form **8858** (Rev. 9-2021)

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?	X	
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		X
b If "Yes," enter the amount of the dual consolidated loss ▶ \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		X
b Enter the amount of the dual consolidated loss for the combined separate unit . ▶ \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ▶ \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		X
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		X
b If "Yes," enter the total amount of recapture ▶ \$ _____. See instructions.		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)

Important: Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income (loss) per foreign books of account	1	-2,411,489,238.
2 Total net additions	2	
3 Total net subtractions	3	
4 Current earnings and profits (or taxable income - see instructions) (line 1 plus line 2 minus line 3)	4	-2,411,489,238.
5 DASTM gain (loss) (if applicable)	5	
6 Combine lines 4 and 5.	6	-2,411,489,238.
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)).	7	-535,653.
8 Enter exchange rate used for line 7. 01.9616000		

OPERATION SMILE, INC.

54-1460147

Form 8858 (Rev. 9-2021)

Page **4****Schedule I Transferred Loss Amount** (see instructions)**Important:** See instructions for who has to complete this section.

	Yes	No
1 Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		X
2 Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3 Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4		
4 Enter the transferred loss amount included in gross income as required under section 91. See instructions		4

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
Totals								

Form **8858** (Rev. 9-2021)

**SCHEDULE M
(Form 8858)**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Transactions Between Foreign Disregarded Entity (FDE) or
Foreign Branch (FB) and the Filer or Other Related Entities**► **Attach to Form 8858.**► **Go to www.irs.gov/Form8858 for instructions and the latest information.**

OMB No. 1545-1910

Name of person filing Form 8858

OPERATION SMILE, INC.

Identifying number

54-1460147

Name of FDE or FB

U.S. identifying number, if any

Reference ID number (see instructions)

OPERATION SMILE, INC MADAGASCAR RE

OPSMILEMADAGASCAR

Name of tax owner

U.S. identifying number, if any

Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

MGA

Enter the relevant functional currency and the exchange rate used throughout this schedule ► 4501.9616000

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

<input type="checkbox"/> Controlled Foreign Partnership (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
<input type="checkbox"/> Controlled Foreign Corporation (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
<input checked="" type="checkbox"/> U.S. Tax Owner (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Schedule M (Form 8858) (Rev. 9-2021)

Form **8858**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**► Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

beginning 07/01/2023, and ending 06/30/2024

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

OPERATION SMILE, INC.

Filer's identifying number

54-1460147

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

3641 FACULTY BLVD

City or town, state, and ZIP code

VIRGINIA BEACH, VA 23453Filer's tax year beginning 07/01/2023, and ending 06/30/2024**Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	<input type="checkbox"/>	FDE of a U.S. person	<input type="checkbox"/>	FDE of a controlled foreign corporation (CFC)	<input type="checkbox"/>	FDE of a controlled foreign partnership
	<input checked="" type="checkbox"/>	FB of a U.S. person	<input type="checkbox"/>	FB of a CFC	<input type="checkbox"/>	FB of a controlled foreign partnership

Check here ☐ Initial 8858 ☐ Final 8858**1a** Name and address of FDE or FBOPERATION SMILE, INC. (RWANDA)
KG 44 ST KIBGABAGA, KIMIRONKI, GASABO
KIGALI, RW**b(1)** U.S. identifying number, if any**b(2)** Reference ID number (see instructions)OPSMILRWANDA**c** For FDE, country(ies) under whose laws organized and entity type under local tax lawRW**d** Date(s) of organization01/25/2013**e** Effective date as FDE**f** If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number**g** Country in which principal business activity is conductedRW**h** Principal business activityHEALTHCARE**i** Functional currencyRWF**2** Provide the following information for the FDE's or FB's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in the United States**b** Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different**3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):**a** Name and address**b** Annual accounting period covered by the return (see instructions)**c(1)** U.S. identifying number, if any**c(2)** Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency**4** For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.

For Paperwork Reduction Act Notice, see the separate instructions.

Form **8858** (Rev. 9-2021)

OPERATION SMILE, INC.

54-1460147

Form 8858 (Rev. 9-2021)

Page **2****Schedule C Income Statement** (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☒ **X**

	Functional Currency	U.S. Dollar
1 Gross receipts or sales (net of returns and allowances)	1	
2 Cost of goods sold	2	
3 Gross profit (subtract line 2 from line 1)	3	
4 Dividends	4	
5 Interest	5	
6 Gross rents, royalties, and license fees	6	
7 Gross income from performance of services	7	
8 Foreign currency gain (loss)	8	17,799,912.
9 Other income	9	1,368,548,774.
10 Total income (add lines 3 through 9)	10	1,386,348,686.
11 Total deductions (exclude income tax expense)	11	1,681,902,945.
12 Income tax expense	12	1,250.
13 Other adjustments	13	
14 Net income (loss) per books	14	-295,555,509.

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1 Remittances from the FDE or FB	1	
2 Section 987 gain (loss) recognized by recipient	2	
3 Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3	
4 Were all remittances from the FDE or FB treated as made to the direct owner?		Yes No
5 Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting		

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

Assets	(a) Beginning of annual accounting period	(b) End of annual accounting period
1 Cash and other current assets	1	330,150.
2 Other assets	2	24,688.
3 Total assets	3	354,838.
Liabilities and Owner's Equity		
4 Liabilities	4	21,852.
5 Owner's equity	5	332,986.
6 Total liabilities and owner's equity	6	354,838.

Schedule G Other Information

	Yes	No
1 During the tax year, did the FDE or FB own an interest in any trust?		X
2 During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?		X
3 Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year. Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?		
4 During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		X
5 During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		X

Form **8858** (Rev. 9-2021)

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?	X	
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		X
b If "Yes," enter the amount of the dual consolidated loss ▶ \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		X
b Enter the amount of the dual consolidated loss for the combined separate unit . ▶ \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ▶ \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		X
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		X
b If "Yes," enter the total amount of recapture ▶ \$ _____. See instructions.		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)

Important: Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income (loss) per foreign books of account	1	-295,555,509.
2 Total net additions	2	
3 Total net subtractions	3	
4 Current earnings and profits (or taxable income - see instructions) (line 1 plus line 2 minus line 3)	4	-295,555,509.
5 DASTM gain (loss) (if applicable)	5	
6 Combine lines 4 and 5.	6	-295,555,509.
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)).	7	-236,512.
8 Enter exchange rate used for line 7. ▶ 49.6427700		

OPERATION SMILE, INC.

54-1460147

Form 8858 (Rev. 9-2021)

Page **4**

Schedule I Transferred Loss Amount (see instructions)

Important: See instructions for who has to complete this section.

	Yes	No
1 Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		X
2 Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3 Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4		
4 Enter the transferred loss amount included in gross income as required under section 91. See instructions		4

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
Totals								

Form **8858** (Rev. 9-2021)

**SCHEDULE M
(Form 8858)**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service

**Transactions Between Foreign Disregarded Entity (FDE) or
Foreign Branch (FB) and the Filer or Other Related Entities**

► **Attach to Form 8858.**

► **Go to www.irs.gov/Form8858 for instructions and the latest information.**

OMB No. 1545-1910

Name of person filing Form 8858

OPERATION SMILE, INC.

Identifying number

54-1460147

Name of FDE or FB

U.S. identifying number, if any

Reference ID number (see instructions)

OPERATION SMILE, INC. (RWANDA)

OPSMILERWANDA

Name of tax owner

U.S. identifying number, if any

Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

RWF

Enter the relevant functional currency and the exchange rate used throughout this schedule ► **1249.6427700**

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

<input type="checkbox"/> Controlled Foreign Partnership (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
<input type="checkbox"/> Controlled Foreign Corporation (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
<input checked="" type="checkbox"/> U.S. Tax Owner (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Schedule M (Form 8858) (Rev. 9-2021)

Form **8858**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service

**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**

► Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

beginning **02/20/2024**, and ending **06/30/2024**

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

OPERATION SMILE, INC.

Filer's identifying number

54-1460147

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

3641 FACULTY BLVD

City or town, state, and ZIP code

VIRGINIA BEACH, VA 23453

Filer's tax year beginning **07/01/2023**, and ending **06/30/2024**

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	<input type="checkbox"/>	FDE of a U.S. person	<input type="checkbox"/>	FDE of a controlled foreign corporation (CFC)	<input type="checkbox"/>	FDE of a controlled foreign partnership
	<input checked="" type="checkbox"/>	FB of a U.S. person	<input type="checkbox"/>	FB of a CFC	<input type="checkbox"/>	FB of a controlled foreign partnership

Check here	<input type="checkbox"/>	Initial 8858	<input type="checkbox"/>	Final 8858
------------	--------------------------	--------------	--------------------------	------------

1a Name and address of FDE or FB

OPERATION SMILE

P.O. BOX 78167

DAR ES SALAAM, TZ

b(1) U.S. identifying number, if any

b(2) Reference ID number (see instructions)

OPSMILETANZANIA

c For FDE, country(ies) under whose laws organized and entity type under local tax law	d Date(s) of organization	e Effective date as FDE
TZ	02/20/2024	
f If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number	g Country in which principal business activity is conducted	h Principal business activity
	TZ	HEALTHCARE
		i Functional currency
		TZS

2 Provide the following information for the FDE's or FB's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States	b Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different

3 For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):

a Name and address	b Annual accounting period covered by the return (see instructions)
	c(1) U.S. identifying number, if any
	c(2) Reference ID number (see instructions)
	d Country under whose laws organized
	e Functional currency

4 For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):

a Name and address	b Country under whose laws organized
	c U.S. identifying number, if any
	d Functional currency

5 Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.

For Paperwork Reduction Act Notice, see the separate instructions.

Form **8858** (Rev. 9-2021)

JSA

3X4060 1.000

07908S L43V 05/14/2025 11:34:51 V23-7.22F 54-1460147

OPERATION SMILE, INC.

54-1460147

Form 8858 (Rev. 9-2021)

Page **2****Schedule C Income Statement** (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☒ **X**

		Functional Currency	U.S. Dollar
1	Gross receipts or sales (net of returns and allowances)	NONE	NONE
2	Cost of goods sold		
3	Gross profit (subtract line 2 from line 1)	NONE	NONE
4	Dividends		
5	Interest		
6	Gross rents, royalties, and license fees		
7	Gross income from performance of services		
8	Foreign currency gain (loss)		
9	Other income		
10	Total income (add lines 3 through 9)	NONE	NONE
11	Total deductions (exclude income tax expense)		
12	Income tax expense		
13	Other adjustments		
14	Net income (loss) per books	NONE	NONE

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1	Remittances from the FDE or FB	
2	Section 987 gain (loss) recognized by recipient	
3	Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	
		Yes No
4	Were all remittances from the FDE or FB treated as made to the direct owner?	
5	Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting	

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

		(a) Beginning of annual accounting period	(b) End of annual accounting period
Assets			
1	Cash and other current assets	NONE	NONE
2	Other assets		
3	Total assets	NONE	NONE
Liabilities and Owner's Equity			
4	Liabilities	NONE	NONE
5	Owner's equity		
6	Total liabilities and owner's equity	NONE	NONE

Schedule G Other Information

	Yes	No
1	During the tax year, did the FDE or FB own an interest in any trust?	X
2	During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?	X
3	Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year. Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?	
4	During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?	X
5	During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?	X

Form **8858** (Rev. 9-2021)

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?	X	
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		X
b If "Yes," enter the amount of the dual consolidated loss ▶ \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		X
b Enter the amount of the dual consolidated loss for the combined separate unit . ▶ \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ▶ \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		X
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		X
b If "Yes," enter the total amount of recapture ▶ \$ _____. See instructions.		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)

Important: Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income (loss) per foreign books of account	1	NONE
2 Total net additions	2	
3 Total net subtractions	3	
4 Current earnings and profits (or taxable income - see instructions) (line 1 plus line 2 minus line 3)	4	NONE
5 DASTM gain (loss) (if applicable)	5	
6 Combine lines 4 and 5.	6	NONE
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)).	7	NONE
8 Enter exchange rate used for line 7. ▶ 84.5554800		

OPERATION SMILE, INC.

54-1460147

Form 8858 (Rev. 9-2021)

Page **4**

Schedule I Transferred Loss Amount (see instructions)

Important: See instructions for who has to complete this section.

	Yes	No
1 Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		X
2 Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3 Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4.		
4 Enter the transferred loss amount included in gross income as required under section 91. See instructions		4

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
Totals								

Form **8858** (Rev. 9-2021)

**SCHEDULE M
(Form 8858)**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Transactions Between Foreign Disregarded Entity (FDE) or
Foreign Branch (FB) and the Filer or Other Related Entities**

OMB No. 1545-1910

► Attach to Form 8858.

► Go to www.irs.gov/Form8858 for instructions and the latest information.

Name of person filing Form 8858

Identifying number

OPERATION SMILE, INC.

54-1460147

Name of FDE or FB

U.S. identifying number, if any

Reference ID number (see instructions)

OPERATION SMILE

OPSMILETANZANIA

Name of tax owner

U.S. identifying number, if any

Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

TZS

Enter the relevant functional currency and the exchange rate used throughout this schedule ► 2584.5554800

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

<input type="checkbox"/> Controlled Foreign Partnership (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
<input type="checkbox"/> Controlled Foreign Corporation (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
<input checked="" type="checkbox"/> U.S. Tax Owner (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Schedule M (Form 8858) (Rev. 9-2021)

JSA
3X4062 1.000

07908S L43V 05/14/2025 11:34:51 V23-7.22F 54-1460147

Form **8858**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service

**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**

► Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

beginning 07/01/2023, and ending 06/30/2024

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

OPERATION SMILE, INC.

Filer's identifying number

54-1460147

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

3641 FACULTY BLVD

City or town, state, and ZIP code

VIRGINIA BEACH, VA 23453

Filer's tax year beginning 07/01/2023, and ending 06/30/2024

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	<input type="checkbox"/> FDE of a U.S. person	<input type="checkbox"/> FDE of a controlled foreign corporation (CFC)	<input type="checkbox"/> FDE of a controlled foreign partnership
	<input checked="" type="checkbox"/> FB of a U.S. person	<input type="checkbox"/> FB of a CFC	<input type="checkbox"/> FB of a controlled foreign partnership

Check here	<input type="checkbox"/> Initial 8858	<input type="checkbox"/> Final 8858
------------	---------------------------------------	-------------------------------------

1a Name and address of FDE or FB

OPERATION SMILE, INC VIETNAM REP OF
4TH FL, 16 NGO QUYEN, HOAN KIEM DIS
HANOI, VM

b(1) U.S. identifying number, if any

b(2) Reference ID number (see instructions)

OPSMILEVIETNAM

c For FDE, country(ies) under whose laws organized and entity type under local tax law	d Date(s) of organization	e Effective date as FDE
<u>VM</u>	<u>10/17/1997</u>	

f If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number	g Country in which principal business activity is conducted	h Principal business activity	i Functional currency
	<u>VM</u>	<u>HEALTHCARE</u>	<u>USD</u>

2 Provide the following information for the FDE's or FB's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States	b Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different

3 For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):

a Name and address	b Annual accounting period covered by the return (see instructions)	
	c(1) U.S. identifying number, if any	
	c(2) Reference ID number (see instructions)	
	d Country under whose laws organized	e Functional currency

4 For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):

a Name and address	b Country under whose laws organized	
	c U.S. identifying number, if any	d Functional currency

5 Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.

For Paperwork Reduction Act Notice, see the separate instructions.

Form **8858** (Rev. 9-2021)

OPERATION SMILE, INC.

54-1460147

Form 8858 (Rev. 9-2021)

Page **2**

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

	Functional Currency	U.S. Dollar
1 Gross receipts or sales (net of returns and allowances)	1	67,675.
2 Cost of goods sold	2	
3 Gross profit (subtract line 2 from line 1)	3	67,675.
4 Dividends	4	
5 Interest	5	37,294.
6 Gross rents, royalties, and license fees	6	
7 Gross income from performance of services	7	1,020,891.
8 Foreign currency gain (loss)	8	-59,500.
9 Other income	9	1,081,263.
10 Total income (add lines 3 through 9)	10	2,147,623.
11 Total deductions (exclude income tax expense)	11	1,765,418.
12 Income tax expense	12	
13 Other adjustments	13	
14 Net income (loss) per books	14	382,205.

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1 Remittances from the FDE or FB	1	
2 Section 987 gain (loss) recognized by recipient	2	
3 Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3	
4 Were all remittances from the FDE or FB treated as made to the direct owner?		Yes No
5 Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting		

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

Assets	(a) Beginning of annual accounting period	(b) End of annual accounting period
1 Cash and other current assets	1 954,736.	1,353,771.
2 Other assets	2 62,724.	56,994.
3 Total assets	3 1,017,460.	1,410,765.
Liabilities and Owner's Equity		
4 Liabilities	4 224,366.	235,464.
5 Owner's equity	5 793,094.	1,175,301.
6 Total liabilities and owner's equity	6 1,017,460.	1,410,765.

Schedule G Other Information

	Yes	No
1 During the tax year, did the FDE or FB own an interest in any trust?		X
2 During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?		X
3 Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year. Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?		
4 During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		X
5 During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		X

Form **8858** (Rev. 9-2021)

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)?	X	
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch?		
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		X
b If "Yes," enter the amount of the dual consolidated loss ▶ \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c		X
b Enter the amount of the dual consolidated loss for the combined separate unit . ▶ \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) ▶ \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13		X
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ▶ \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		X
b If "Yes," enter the total amount of recapture ▶ \$ _____. See instructions.		

Schedule H Current Earnings and Profits or Taxable Income (see instructions)

Important: Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income (loss) per foreign books of account	1	382,205.
2 Total net additions	2	
3 Total net subtractions	3	
4 Current earnings and profits (or taxable income - see instructions) (line 1 plus line 2 minus line 3) . . .	4	382,205.
5 DASTM gain (loss) (if applicable)	5	
6 Combine lines 4 and 5.	6	382,205.
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)).	7	382,205.
8 Enter exchange rate used for line 7. ▶ 1.0000000		

OPERATION SMILE, INC.

54-1460147

Form 8858 (Rev. 9-2021)

Page **4**

Schedule I Transferred Loss Amount (see instructions)

Important: See instructions for who has to complete this section.

	Yes	No
1 Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		X
2 Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3 Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4		
4 Enter the transferred loss amount included in gross income as required under section 91. See instructions		4

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
Totals								

Form **8858** (Rev. 9-2021)

**SCHEDULE M
(Form 8858)**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service

**Transactions Between Foreign Disregarded Entity (FDE) or
Foreign Branch (FB) and the Filer or Other Related Entities**

► **Attach to Form 8858.**

► **Go to www.irs.gov/Form8858 for instructions and the latest information.**

OMB No. 1545-1910

Name of person filing Form 8858

OPERATION SMILE, INC.

Identifying number

54-1460147

Name of FDE or FB

U.S. identifying number, if any

Reference ID number (see instructions)

OPERATION SMILE, INC VIETNAM REP OF

OPSMILEVIETNAM

Name of tax owner

U.S. identifying number, if any

Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

USD

Enter the relevant functional currency and the exchange rate used throughout this schedule ► 1.0000000

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

<input type="checkbox"/> Controlled Foreign Partnership (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
<input type="checkbox"/> Controlled Foreign Corporation (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
<input checked="" type="checkbox"/> U.S. Tax Owner (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Schedule M (Form 8858) (Rev. 9-2021)

FORM 5471, PAGE 3 DETAIL

=====

	FUNC CURRENCY	US CURRENCY
SCH C, LINE 9 - OTHER INCOME	-----	-----
FUNDS FROM OSI	3,622,618.	1,713.
TOTAL	3,622,618.	1,713.
	=====	=====

SCH C, LINE 17 - OTHER DEDUCTIONS		
PROFESSIONAL FEES	3,622,618.	1,713.
TOTAL	3,622,618.	1,713.
	=====	=====

OPERATION SMILE, INC.
 OPERATION SMILE MYANMAR CO., LTD.

54-1460147

FORM 5471, PAGE 4 DETAIL

=====

	BEGINNING		ENDING	
	-----	-----	-----	-----
	FUNC CURRENCY	US CURRENCY	FUNC CURRENCY	US CURRENCY
	-----	-----	-----	-----
SCH F, LINE 16 - OTHER CURRENT LIABILITIES				

ACCRUED EXPENSES	4,370,436.	2,081.	540,052.	217.
	-----	-----	-----	-----
TOTALS	4,370,436.	2,081.	540,052.	217.
	=====	=====	=====	=====

OPERATION SMILE, INC.

54-1460147

FORM 8992 - SCHEDULE B CALCULATION OF GILTI FOR MEMBERS OF A

=====

U.S CONSOLIDATED GROUP WHO ARE U.S. SHAREHOLDERS OF A CFC

PART I - REFERENCE ID NUMBER

OPERATION SMILE MYANMAR CO., LTD.

OPSMILEMYANMAR