

Form **8879-TE**

PUBLIC DISCLOSURE COPY IRS E-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2024, or fiscal year beginning 07/01, 2024, and ending 06/30, 20 25

2024

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: OPERATION SMILE INC EIN or SSN: 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>100,175,924</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 2024 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

6	0	1	4	7
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 as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2024 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 2024 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: Jim Siti Date: 4/28/2026

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.

5	4	3	1	7	5	8	1	5	9	0
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Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 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: David P. Sumner Date: 04/27/2026

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

PUBLIC DISCLOSURE COPY

Form 990

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2024

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 2024 calendar year, or tax year beginning 07/01, 2024, and ending 06/30, 2025

B Check if applicable: [] Address change [] Name change [] Initial return [] Final return/terminated [] Amended return [] Application pending
C Name of organization OPERATION SMILE INC
Doing business as
Number and street (or P.O. box if mail is not delivered to street address) Room/suite
3641 FACULTY BLVD
City or town, state or province, country, and ZIP or foreign postal code
VIRGINIA BEACH, VA 23453
D Employer identification number 54-1460147
E Telephone number (757) 321-7645
G Gross receipts \$ 102,938,932
H(a) Is this a group return for subordinates? [] Yes [x] No
H(b) Are all subordinates included? [] Yes [] No
If "No," attach a list. See instructions.
H(c) Group exemption number

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

J Website: HTTP://WWW.OPERATIONSMILE.ORG

K Form of organization: [x] Corporation [] Trust [] Association [] Other L Year of formation: 1987 M State of legal domicile: VA

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1 Briefly describe the organization's mission or most significant activities: (SEE ON SCHEDULE O); 2 Check this box [] if the organization discontinued its operations or disposed of more than 25% of its net assets; 3 Number of voting members of the governing body (Part VI, line 1a) 3 8; 4 Number of independent voting members of the governing body (Part VI, line 1b) 4 6; 5 Total number of individuals employed in calendar year 2024 (Part V, line 2a) 5 212; 6 Total number of volunteers (estimate if necessary) 6 9,133; 7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0; 7b Net unrelated business taxable income from Form 990-T, Part I, line 11 7b 0; 8 Contributions and grants (Part VIII, line 1h) 8 95,915,957 96,289,109; 9 Program service revenue (Part VIII, line 2g) 9 343,702 465,416; 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 10 3,972,089 3,335,645; 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 11 119,107 85,754; 12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) 12 100,350,855 100,175,924; 13 Grants and similar amounts paid (Part IX, column (A), lines 1–3) 13 19,868,691 20,508,113; 14 Benefits paid to or for members (Part IX, column (A), line 4) 14 ; 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) 15 25,595,519 28,684,047; 16a Professional fundraising fees (Part IX, column (A), line 11e) 16a 1,774,063 2,104,532; 16b Total fundraising expenses (Part IX, column (D), line 25) 16b 27,311,697 ; 17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) 17 50,082,212 56,811,587; 18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) 18 97,320,485 108,108,279; 19 Revenue less expenses. Subtract line 18 from line 12 19 3,030,370 (7,932,355); 20 Total assets (Part X, line 16) 20 123,380,046 115,407,781; 21 Total liabilities (Part X, line 26) 21 5,572,749 5,437,589; 22 Net assets or fund balances. Subtract line 21 from line 20 22 117,807,297 109,970,192

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. My preparation of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here: Signature of officer: Jim Siti, JIM SITI, CFO, Date: []

Paid Preparer Use Only: Print/Type preparer's name TODD TERESCO, Preparer's signature [Signature], Date 04/27/26, Check [] if self-employed, PTIN P00247720, Firm's name BDO USA, Firm's EIN 13-5381590, Firm's address 8401 GREENSBORO DR STE 800, MCLEAN, VA 22102-3599, Phone no. (703) 893-0600

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

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11282Y Form 990 (2024)

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 ON 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 \$ 46,591,148 including grants of \$ 11,258,374) (Revenue \$ 443,154)
(SEE ON SCHEDULE O)

4b (Code:) (Expenses \$ 22,022,069 including grants of \$ 9,249,739) (Revenue \$ 22,262)
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 16,548 PATIENTS VIA ITS SHORT-TERM SURGICAL PROGRAMS AND HOSPITAL PARTNERSHIPS IN 36 COUNTRIES ACROSS A FOOTPRINT OF OVER 200 HOSPITALS. THE ORGANIZATION CONDUCTED 203 SHORT-TERM SURGICAL PROGRAMS, ALL OF WHICH WERE CONDUCTED BY A MAJORITY OF LOCAL MEDICAL VOLUNTEERS. DENTAL CARE WAS PROVIDED TO 26,976 PATIENTS THROUGH SHORT-TERM PROGRAMS. OPERATION SMILE PROVIDED COMPREHENSIVE CARE SERVICES INCLUDING ORAL HEALTH, SPEECH THERAPY, PSYCHOSOCIAL SERVICES, AND LIFE-SAVING NUTRITIONAL SUPPORT TO 120,476 PATIENTS. 7,609 HEALTH CARE WORKERS WERE TRAINED AND 16 HOSPITAL INVESTMENTS WERE MADE IN 10 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.

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 68,613,217

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

Part V Statements Regarding Other IRS Filings and Tax Compliance <i>(continued)</i>		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	212		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		✓	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			✓
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		✓	
b	If "Yes," enter the name of the foreign country <u>CH, ET, KE, MA, RW, TZ, VM</u> See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			✓
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			✓
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			✓
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		✓	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		✓	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			✓
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			✓
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			✓
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			✓
b	If "Yes," has it filed a Form 720 to report these payments? <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			✓
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			✓
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17			

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

Section A. Governing Body and Management

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

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?		<input checked="" type="checkbox"/>
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?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	<input checked="" type="checkbox"/>	
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	<input checked="" type="checkbox"/>	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<input checked="" type="checkbox"/>	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	<input checked="" type="checkbox"/>	
13	Did the organization have a written whistleblower policy?	<input checked="" type="checkbox"/>	
14	Did the organization have a written document retention and destruction policy?	<input checked="" type="checkbox"/>	
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	<input checked="" type="checkbox"/>	
b	Other officers or key employees of the organization	<input checked="" type="checkbox"/>	
	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?		<input checked="" type="checkbox"/>
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?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed [AK, AL, AR, AZ, \(CONTINUED ON SCHEDULE O\)](#)
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 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

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) KRISTIE PORCARO CHIEF STRATEGY OFFICER	40.0 0.0			✓				324,260	0	47,541
(2) JAMES SITI CHIEF FINANCIAL OFFICER	40.0 0.0			✓				324,008	0	44,073
(3) RUBEN AYALA CHIEF POLICY & ADVOCACY OFFICER	40.0 0.1			✓				249,517	0	44,662
(4) ELIZABETH COTE VP, GLOBAL MEDICAL EDUCATION	40.0 0.0					✓		231,051	0	37,053
(5) AMBER LEONTI VP, US PHILANTHROPY	40.0 0.0					✓		228,552	0	36,546
(6) PATRICIA BAUMANN SVP, GLOBAL FINANCE	40.0 0.0					✓		242,265	0	15,503
(7) WILLIAM P. MAGEE, JR. CEO EMERITUS	40.0 0.1	✓		✓				237,191	0	15,258
(8) ESTHER KANTNER SENIOR VP, GLOBAL HR	40.0 0.0					✓		235,069	0	11,947
(9) KATHLEEN S. MAGEE, M.S.W., ED. CEO, PRESIDENT, SECRETARY & DIRECTOR	40.0 0.2	✓		✓				237,098	0	0
(10) TODD MAGEE COO & ADVISOR TO THE OFFICE OF THE CEO	40.0 0.0			✓				189,558	0	45,499
(11) JOANNE BOWERS VP, INTEGRATED DIRECT MARKETING	40.0 0.0					✓		204,568	0	25,635
(12) MELISSA DIBONA CHIEF OF STAFF	40.0 0.0			✓				158,831	0	24,730
(13) CHRISTOPHER ANDERSON TREASURER AND DIRECTOR	1.0 0.0	✓		✓				0	0	0
(14) DOMINIC MICHAEL GIOFFRE, JR. VICE-CHAIRMAN AND DIRECTOR	1.0 0.0	✓		✓				0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) ROBERT JAMES BOYD, III CHAIRMAN AND DIRECTOR	1.0 0.0	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0
(16) WILLIAM MAGEE, III CHIEF MEDICAL OFFICER (AS OF 7/1/2024)	1.0 0.0	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0
(17) BRUCE SMITH DIRECTOR	1.0 0.0	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0
(18) JAMES POISANT DIRECTOR	1.0 0.0	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0
(19) STEVE RODOSKY DIRECTOR	1.0 0.0	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Subtotal								2,861,968	0	348,447
c Total from continuation sheets to Part VII, Section A								0	0	0
d Total (add lines 1b and 1c)								2,861,968	0	348,447

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 39

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
WE ARE CHANGEMAKERS, INC DBA FULL HEARTS, 254 NORTH LAKE AVENUE #312, PASADENA, CA 91101	FUNDRAISING COUNCIL	18,640,750
MOORE, A SERIES LLC, 3585 ATLANTA AVENUE, PITTSBURGH, PA 15264	FUNDRAISING COUNCIL	9,674,970
MDS COMMUNICATIONS CORPORATION, 545 WEST JUANITA AVENUE, MESA, AZ 85710	TELEFUNDRAISING	2,341,090
72ANDSUNNY PARTNERS LLC, 12105A BLUFF CREEK DRIVE, PLAYA VISTA, CA 90094	FUNDRAISING COUNCIL	2,198,970
GIVEBRIDGE INC, 550 W. VAN BUREN, SUITE 1100, CHICAGO, IL 60607	DONOR ACQUISITION	765,400

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 41

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 37,060				
	b	Membership dues	1b				
	c	Fundraising events	1c 184,767				
	d	Related organizations	1d 14,938,771				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f 81,128,511				
	g	Noncash contributions included in lines 1a-1f	1g \$ 3,897,048				
	h	Total. Add lines 1a-1f		96,289,109			
	Program Service Revenue			Business Code			
2a		YOUTH CONFERENCES	900099	443,154	443,154	0	
b		MISSIONS	900099	16,116	16,116	0	
c		MERCHANDISE SALES	900099	6,146	6,146	0	
d							
e							
f		All other program service revenue		0	0	0	
g		Total. Add lines 2a-2f		465,416			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		3,349,182	0	0	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6a	Gross rents	(i) Real				
			(ii) Personal				
	b	Less: rental expenses	6b				
	c	Rental income or (loss)	6c 0	0			
	d	Net rental income or (loss)					
	7a	Gross amount from sales of assets other than inventory	(i) Securities		2,237,251		0
			(ii) Other				
	b	Less: cost or other basis and sales expenses	7b 2,246,142	4,646			
	c	Gain or (loss)	7c (8,891)	(4,646)			
	d	Net gain or (loss)		(13,537)	0	0	
8a	Gross income from fundraising events (not including \$ 184,767 of contributions reported on line 1c). See Part IV, line 18	8a 641,134					
b	Less: direct expenses	8b 512,220					
c	Net income or (loss) from fundraising events		128,914		128,914		
9a	Gross income from gaming activities. See Part IV, line 19	9a					
b	Less: direct expenses	9b					
c	Net income or (loss) from gaming activities						
10a	Gross sales of inventory, less returns and allowances						
b	Less: cost of goods sold	10b					
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue			Business Code				
	11a	MISCELLANEOUS REVENUE	900099	101,194	0	0	
	b	CURRENCY LOSS	900099	(144,354)	0	0	
	c						
	d	All other revenue		0	0	0	
e	Total. Add lines 11a-11d		(43,160)				
12	Total revenue. See instructions		100,175,924	465,416	0	3,421,399	

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				
2	Grants and other assistance to domestic individuals. See Part IV, line 22	307,000	307,000		
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	20,201,113	20,201,113		
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees				
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	23,946,590	15,745,638	4,382,027	3,818,925
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,192,600	784,172	218,236	190,192
9	Other employee benefits	2,174,750	1,429,967	397,961	346,822
10	Payroll taxes	1,370,107	900,889	250,718	218,500
11	Fees for services (nonemployees):				
a	Management				
b	Legal	204,520	94,420	52,768	57,332
c	Accounting	244,558	112,904	63,098	68,556
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17	2,104,532			2,104,532
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	6,248,882	3,856,481	2,155,261	237,140
12	Advertising and promotion	24,398,501	4,531,168	916,593	18,950,740
13	Office expenses	880,674	413,224	155,401	312,049
14	Information technology	1,809,500	165,456	1,514,092	129,952
15	Royalties				
16	Occupancy	1,148,064	609,614	502,112	36,338
17	Travel	7,434,404	6,922,486	212,627	299,291
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	1,158,503	534,840	324,758	298,905
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	1,396,024	1,121,847	129,438	144,739
23	Insurance	380,041	226,960	151,291	1,790
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	5,133,617	5,117,842	15,489	286
b	PUBLIC AWARENESS	4,103,951	4,103,951	0	0
c	OTHER EXPENSE	2,270,348	1,433,245	741,495	95,608
d					
e	All other expenses	0	0	0	0
25	Total functional expenses. Add lines 1 through 24e	108,108,279	68,613,217	12,183,365	27,311,697
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)	24,443,842	7,190,908	684,165	16,568,769

Part X Balance Sheet

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

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash—non-interest-bearing	74,184,859	1	68,194,755
	2 Savings and temporary cash investments	11,561,175	2	12,195,260
	3 Pledges and grants receivable, net	12,244,402	3	12,234,625
	4 Accounts receivable, net	1,870,893	4	1,280,096
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	5	0
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	0	6	0
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	2,360,812	8	2,029,392
	9 Prepaid expenses and deferred charges	4,411,948	9	4,042,200
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 27,640,794		
	b Less: accumulated depreciation	10b 12,209,341	16,724,179	10c 15,431,453
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11	0	12	0
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	21,778	15	0
16 Total assets. Add lines 1 through 15 (must equal line 33)	123,380,046	16	115,407,781	
Liabilities	17 Accounts payable and accrued expenses	5,214,949	17	4,987,070
	18 Grants payable		18	
	19 Deferred revenue	177,483	19	250,503
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	22	0
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D	180,317	25	200,016
	26 Total liabilities. Add lines 17 through 25	5,572,749	26	5,437,589
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	96,212,194	27	95,653,895
	28 Net assets with donor restrictions	21,595,103	28	14,316,297
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
32 Total net assets or fund balances	117,807,297	32	109,970,192	
33 Total liabilities and net assets/fund balances	123,380,046	33	115,407,781	

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	100,175,924
2	Total expenses (must equal Part IX, column (A), line 25)	2	108,108,279
3	Revenue less expenses. Subtract line 2 from line 1	3	(7,932,355)
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	117,807,297
5	Net unrealized gains (losses) on investments	5	95,250
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	109,970,192

Part XII Financial Statements and Reporting

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		✓
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	✓	
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.		

**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

2024

**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 33¹/₃% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33¹/₃% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	84,997,461	91,151,613	92,513,014	95,915,957	96,704,778	461,282,823
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 Total. Add lines 1 through 3	84,997,461	91,151,613	92,513,014	95,915,957	96,704,778	461,282,823
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)						0
6 Public support. Subtract line 5 from line 4						461,282,823

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	84,997,461	91,151,613	92,513,014	95,915,957	96,704,778	461,282,823
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	227,413	342,923	2,532,213	3,981,592	3,349,182	10,433,323
9 Net income from unrelated business activities, whether or not the business is regularly carried on	0	0	0	309,985	0	309,985
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	15,741	(70,183)	1,168	14,469	(43,161)	(81,966)
11 Total support. Add lines 7 through 10						471,944,165
12 Gross receipts from related activities, etc. (see instructions)					12	1,959,359
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	14	97.74 %
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	98.34 %
16a 33 1/3% support test—2024. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test—2023. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10%-facts-and-circumstances test—2024. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10%-facts-and-circumstances test—2023. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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**

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2023 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests—2024. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . .

b 33 1/3% support tests—2023. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . .

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>		
3b	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>		
3c	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>		
4b	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>		
4c	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>		
5b	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?		
5c	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>		
9b	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>		
9c	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>		
10b	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>		

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?		
	11a		
b	A family member of a person described on line 11a above?		
	11b		
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 .		
	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.		
	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? 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.		
	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?		
	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
	3		

Section E. Type III Functionally Integrated Supporting Organizations

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2	Activities Test. Answer lines 2a and 2b below.		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? 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.		
	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? 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.		
	2b		
3	Parent of Supported Organizations. Answer lines 3a and 3b below.		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI .		
	3a		
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.		
	3b		

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

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

Section A—Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	
Section B—Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C—Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
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).		

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

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

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

Part VI

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

Return Reference - Identifier	Explanation						
SCHEDULE A, PART II, LINE 10 - OTHER INCOME	Description	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
	(1) MISCELLANEOUS REVENUE	4,549	119	0	47,820	101,193	153,681
	(2) CURRENCY GAIN/LOSS	11,192	(70,302)	1,168	(33,351)	(144,354)	(235,647)
	Total	15,741	(70,183)	1,168	14,469	(43,161)	(81,966)

**Schedule B
(Form 990)**

(Rev. January 2025)
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

Name of the organization
OPERATION SMILE INC

Employer identification number
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 33¹/₃% 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
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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	----- ----- -----	\$ 11,180,739	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	----- ----- -----	\$ 8,120,314	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	----- ----- -----	\$ 3,570,501	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) <small>(See instructions.)</small>	(d) Date received
-----	----- ----- ----- -----	\$-----	-----
-----	----- ----- ----- -----	\$-----	-----
-----	----- ----- ----- -----	\$-----	-----
-----	----- ----- ----- -----	\$-----	-----
-----	----- ----- ----- -----	\$-----	-----
-----	----- ----- ----- -----	\$-----	-----
-----	----- ----- ----- -----	\$-----	-----

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

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

(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
----- ----- -----	----- ----- -----

(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
----- ----- -----	----- ----- -----

(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
----- ----- -----	----- ----- -----

**SCHEDULE C
(Form 990)**

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2024

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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.**

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 I-B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and I-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 (EIN) 54-1460147
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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 EINs 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)				

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" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">IF the amount on line 1e, column (a) or (b) is:</th> <th style="text-align: left;">THEN 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:	THEN 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:	THEN 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) 2021	(b) 2022	(c) 2023	(d) 2024	(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					

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.

Table with 3 main columns: Question, (a) Yes/No, and (b) Amount. Rows include questions 1 through 2d regarding lobbying activities and tax implications.

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

Table with 3 columns: Question, Yes, No. Rows include questions 1 through 3 regarding dues, lobbying expenditures, and carryover.

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."

Table with 3 columns: Question, Yes, No. Rows include questions 1 through 5 regarding dues, lobbying expenditures, and taxable amounts.

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 NEXT PAGE

Series of horizontal dashed lines provided for entering supplemental information.

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.

Return Reference - Identifier	Explanation
<p>SCHEDULE C, PART II-B, LINE 1</p>	<p>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 6/30/2025, 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 2025. OPERATION SMILE ALSO PAYS DUES AND MEMBERSHIP FEES OF WHICH AN INSUBSTANTIAL PORTION MAY BE USED BY OUR PARTNERS FOR LOBBYING ACTIVITIES.</p>

SCHEDULE D (Form 990)

(Rev. January 2025)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization: OPERATION SMILE INC; Employer identification number: 54-1460147

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

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

Part II Conservation Easements

Form with multiple rows for questions about conservation easements, including a table for 'Held at the End of the Tax Year' with rows 2a-2d.

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

Form with rows for questions about art and historical treasures, including revenue and asset amounts.

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

- 3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange program
 - e** Other _____
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? **Yes** **No**

Part IV Escrow and Custodial Arrangements

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

- 1a** Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? **Yes** **No**
- b** If "Yes," explain the arrangement in Part XIII and complete the following table.
- | | Amount |
|--|-----------|
| 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	1,194,080	1,121,033	1,068,312	936,995	935,000
b Contributions				125,000	
c Net investment earnings, gains, and losses	62,343	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	1,256,423	1,194,080	1,121,033	1,068,312	936,995

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

- a** Board designated or quasi-endowment 0.00 %
- b** Permanent endowment 100.00 %
- c** Term endowment 0.00 %

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?

	Yes	No
3a(i)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3a(ii)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3b	<input type="checkbox"/>	<input type="checkbox"/>

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

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		3,549,154		3,549,154
b Buildings		16,295,303	6,474,739	9,820,564
c Leasehold improvements				
d Equipment		7,515,121	5,700,894	1,814,227
e Other		281,216	33,708	247,508
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				15,431,453

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	200,016
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	200,016

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 XIII

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

Return Reference - Identifier	Explanation
SCHEDULE D, PART V, LINE 4 - INTENDED USES OF ENDOWMENT FUNDS	THE INCOME GENERATED FROM THE ENDOWMENT WILL BE USED TO PROVIDE SUPPORT AND FUNDING FOR THE TREATMENT OF CLEFT LIP AND PALATES.
SCHEDULE D, PART X, LINE 2 - FIN 48 (ASC 740) FOOTNOTE	<p>OSI HAS BEEN CLASSIFIED BY THE INTERNAL REVENUE SERVICE AS A NOT-FOR-PROFIT ORGANIZATION EXEMPT FROM FEDERAL TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND HAS BEEN DESIGNATED AS AN ORGANIZATION THAT IS NOT A PRIVATE FOUNDATION. THEREFORE, OSI IS GENERALLY NOT SUBJECT TO TAX UNDER PRESENT INCOME TAX LAWS; HOWEVER, ANY UNRELATED BUSINESS INCOME MAY BE SUBJECT TO FEDERAL AND STATE INCOME TAXES.</p> <p>OSI HAS ADOPTED THE AUTHORITATIVE GUIDANCE RELATING TO ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES INCLUDED IN FASB ASC TOPIC 740, INCOME TAXES. THESE PROVISIONS PROVIDE CONSISTENT GUIDANCE FOR THE ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES RECOGNIZED IN AN ENTITY'S FINANCIAL STATEMENTS AND PRESCRIBE A THRESHOLD OF "MORE LIKELY THAN NOT" FOR RECOGNITION AND DERECOGNITION OF TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN. OSI HAS EVALUATED ITS UNCERTAINTY IN INCOME TAXES FOR THE YEAR ENDED JUNE 30, 2025 AND DETERMINED THAT THERE WERE NO MATTERS THAT WOULD REQUIRE RECOGNITION IN THE CONSOLIDATED FINANCIAL STATEMENTS, OR THAT MIGHT HAVE ANY EFFECT ON OSI'S TAX EXEMPT STATUS. AS OF JUNE 30, 2025, THERE ARE NO AUDITS FOR ANY TAX PERIODS PENDING OR IN PROGRESS. IT IS OSI'S POLICY TO RECOGNIZE INTEREST AND/OR PENALTIES RELATED TO UNCERTAINTY IN INCOME TAXES, IF ANY, IN INCOME TAX OR INTEREST EXPENSE IN THE YEAR IT BECOMES KNOWN. OSI HAS DETERMINED THAT IT IS NO LONGER SUBJECT TO U.S. FEDERAL, STATE, AND LOCAL, OR NON-U.S., INCOME TAX EXAMINATIONS BY TAX AUTHORITIES FOR YEARS BEFORE YEARS ENDED JUNE 30, 2022 AND PRIOR. THERE ARE CURRENTLY NO EXAMINATIONS PENDING OR IN PROGRESS REGARDING OSI'S INCOME TAX RETURNS.</p>

**SCHEDULE F
(Form 990)**

(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

Attach to Form 990.

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

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

OPERATION SMILE INC

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) EAST ASIA AND THE PACIFIC	2	0	PROGRAM SERVICES	PROGRAM SERVICES	3,928,357
(2) SUB-SAHARAN AFRICA	6	0	PROGRAM SERVICES	PROGRAM SERVICES	3,856,151
(3) SOUTH AMERICA	0	0	PROGRAM SERVICES	PROGRAM SERVICES	3,714,900
(4) CENTRAL AMERICA AND THE CARIBBEAN	0	0	PROGRAM SERVICES	PROGRAM SERVICES	2,193,618
(5) SOUTH ASIA	0	0	PROGRAM SERVICES	PROGRAM SERVICES	1,997,066
(6) EUROPE (INCLUDING ICELAND AND GREENLAND)	0	0	FUNDRAISING		789,603
(7) NORTH AMERICA (CANADA & MEXICO ONLY)	0	0	FUNDRAISING		465,172
(8) NORTH AMERICA (CANADA & MEXICO ONLY)	0	0	PROGRAM SERVICES	PROGRAM SERVICES	443,163
(9) EUROPE (INCLUDING ICELAND AND GREENLAND)	0	0	PROGRAM SERVICES	PROGRAM SERVICES	399,190
(10) EUROPE (INCLUDING ICELAND AND GREENLAND)	0	0	GRANTMAKING		112,800
(11) NORTH AMERICA (CANADA & MEXICO ONLY)	0	0	PROGRAM SERVICES	PROGRAM SERVICES	110,310
(12) NORTH AMERICA (CANADA & MEXICO ONLY)	0	0	PROGRAM SERVICES	PROGRAM SERVICES	2,190,783
(13)					
(14)					
(15)					
(16)					
(17)					
3a Subtotal	8	0			20,201,113
b Total from continuation sheets to Part I	0	0			0
c Totals (add lines 3a and 3b)	8	0			20,201,113

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)			EAST ASIA AND THE PACIFIC	PROGRAM SERVICES	3,928,356	WIRE			
(2)			SUB-SAHARAN AFRICA	PROGRAM SERVICE	3,808,421	WIRE			
(3)			SOUTH AMERICA	PROGRAM SERVICES	3,702,175	WIRE			
(4)			MIDDLE EAST AND NORTH AFRICA	PROGRAM SERVICES	2,181,615	WIRE			
(5)			CENTRAL AMERICA AND THE CARIBBEAN	PROGRAM SERVICES	2,138,020	WIRE			
(6)			SOUTH ASIA	PROGRAM SERVICES	1,996,679	WIRE			
(7)			EUROPE (INCLUDING ICELAND AND GREENLAND)	FUNDRAISING	789,603	WIRE			
(8)			NORTH AMERICA (CANADA & MEXICO ONLY)	FUNDRAISING	465,172	WIRE			
(9)			NORTH AMERICA (CANADA & MEXICO ONLY)	PROGRAM SERVICE	401,457	WIRE			
(10)			EUROPE (INCLUDING ICELAND AND GREENLAND)	PROGRAM SERVICES	347,151	WIRE			
(11)			EUROPE (INCLUDING ICELAND AND GREENLAND)	G&A	112,800	WIRE			
(12)			NORTH AMERICA (CANADA & MEXICO ONLY)	G&A	110,310	WIRE			
(13)									
(14)									
(15)									
(16)									

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 12

3 Enter total number of other organizations or entities 0

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

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1) FELLOWSHIPS	CENTRAL AMERICA AND THE CARIBBEAN	3	55,598	WIRE			
(2) FELLOWSHIPS	EUROPE (INCLUDING ICELAND AND GREENLAND)	2	52,040	WIRE			
(3) FELLOWSHIPS	SUB-SAHARAN AFRICA	33	47,730	WIRE			
(4) FELLOWSHIPS	NORTH AMERICA (CANADA & MEXICO ONLY)	17	41,796	WIRE			
(5) FELLOWSHIPS	SOUTH AMERICA	2	12,725	WIRE			
(6) FELLOWSHIPS	MIDDLE EAST AND NORTH AFRICA	1	9,167	WIRE			
(7) FELLOWSHIPS	SOUTH ASIA	1	386	WIRE			
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* **Yes** **No**

- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)* **Yes** **No**

- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see Instructions for Form 5471)* **Yes** **No**

- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* **Yes** **No**

- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* **Yes** **No**

- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990)* **Yes** **No**

Part V Supplemental Information

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

Return Reference - Identifier	Explanation
SCHEDULE F, PART I, LINE 2 - PROCEDURES FOR MONITORING USE OF GRANT FUNDS	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.
SCHEDULE F, PART I, LINE 3 - METHOD USED TO ACCOUNT FOR EXPENDITURES ON ORG'S FINANCIAL STATEMENTS	CENTRAL AMERICA AND THE CARIBBEAN - ACCRUAL EAST ASIA AND THE PACIFIC - ACCRUAL EUROPE (INCLUDING ICELAND AND GREENLAND) - ACCRUAL NORTH AMERICA (CANADA & MEXICO ONLY) - ACCRUAL SOUTH AMERICA - ACCRUAL SOUTH ASIA - ACCRUAL SUB-SAHARAN AFRICA - ACCRUAL

**SCHEDULE G
(Form 990)**

(Rev. January 2025)
Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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.

OMB No. 1545-0047

Open to Public Inspection

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** Mail solicitations
 - b** Internet and email solicitations
 - c** Phone solicitations
 - d** In-person solicitations
 - e** Solicitation of nongovernment grants
 - f** Solicitation of government grants
 - g** Special fundraising events
- 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			
1 WE ARE CHANGEMAKERS, INC DBA FULL HEARTS, 245 N. LAKE AVENUE, #312, PASADENA, CA 91101	FUNDRAISER		✓	16,739,584	18,640,750	(1,901,166)
2 MOORE SERIES A, LLC, 3585 ATLANTA AVENUE, PITTSBURGH, PA 15264	FUNDRAISER		✓	22,525,454	9,674,970	12,850,484
3 MDS COMMUNICATIONS, 545 WEST JUANITIA AVENUE, MESA, AZ 12224	FUNDRAISER		✓	4,088,297	2,341,090	1,747,207
4 GIVEBRIDGE INC, 550 W. VAN BUREN, SUITE 1100, CHICAGO, IL 60607	FUNDRAISER		✓	445,838	765,400	(319,562)
5						
6						
7						
8						
9						
10						
Total				43,799,173	31,422,210	12,376,963

- 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	(b) Event #2	(c) Other events	(d) Total events
		HOUSTON GALA (event type)	WEST COAST (event type)	2 (total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts	330,139	224,211	271,551	825,901
	2 Less: Contributions	40,492	71,779	72,496	184,767
	3 Gross income (line 1 minus line 2)	289,647	152,432	199,055	641,134
Direct Expenses	4 Cash prizes				0
	5 Noncash prizes				0
	6 Rent/facility costs	87,219	49,731	56,918	193,868
	7 Food and beverages	2,984	46,889	82,117	131,990
	8 Entertainment	7,724	8,345	43,287	59,356
	9 Other direct expenses	23,548	68,294	35,164	127,006
	10 Direct expense summary. Add lines 4 through 9 in column (d)				512,220
11 Net income summary. Subtract line 10 from line 3, column (d)				128,914	

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: _____

Part IV

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

Return Reference - Identifier	Explanation
SCHEDULE G, PART I, LINE 2B(V)	<p>OPERATION SMILE HAS AN AGREEMENT WITH MOORE SERIES A, LLC, TO PROVIDE SERVICES, INCLUDING PROFESSIONAL FUNDRAISING COUNSEL, DIRECT MAIL ANALYTICS AND CREATIVE STRATEGY AND DEVELOPMENT, AND PROJECT MANAGEMENT. PAYMENTS TO MOORE SERIES A, LLC IN THE TAX YEAR TOTALLED 9,674,970, OF WHICH MOORE SERIES A, LLC RETAINED APPROXIMATELY 43%.</p> <p>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 CONSULTATION REGARDING DIGITAL PRESENCE. PAYMENTS TO WE ARE CHANGEMAKERS, INC., DBA FULL HEARTS IN THE TAX YEAR TOTALLED \$18,640,750 OF WHICH FULL HEARTS RETAINED APPROXIMATELY 11%.</p>

**SCHEDULE I
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

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

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

Attach to Form 990.

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

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

OPERATION SMILE INC

Employer identification number

54-1460147

Part I General Information on Grants and Assistance

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

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

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.

Cat. No. 50055P

Schedule I (Form 990) (Rev. 12-2024)

Part IV

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

Return Reference - Identifier	Explanation
SCHEDULE I, PART I, LINE 2 - PROCEDURES FOR MONITORING USE OF GRANT FUNDS	OPERATIONS SMILE, INC. DID NOT MAKE GRANTS TO DOMESTIC ORGANIZATIONS IN FY 25. THE STIPENDS REPRESENTS PAYMENTS FOR FELLOWSHIPS.

**SCHEDULE J
(Form 990)**

(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

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

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

OPERATION 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	✓	
2	✓	
4a		✓
4b		✓
4c		✓
5a		✓
5b		✓
6a		✓
6b		✓
7		✓
8		✓
9		

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990	
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation					
1	KRISTIE PORCARO	(i)	324,260	0	0	19,966	27,575	371,801	0
	CHIEF STRATEGY OFFICER	(ii)	0	0	0	0	0	0	0
2	JAMES SITI	(i)	324,008	0	0	19,966	24,107	368,081	0
	CHIEF FINANCIAL OFFICER	(ii)	0	0	0	0	0	0	0
3	RUBEN AYALA	(i)	249,517	0	0	15,268	29,394	294,179	0
	CHIEF POLICY & ADVOCACY OFFICER	(ii)	0	0	0	0	0	0	0
4	ELIZABETH COTE	(i)	221,051	10,000	0	10,605	26,448	268,104	0
	VP, GLOBAL MEDICAL EDUCATION	(ii)	0	0	0	0	0	0	0
5	AMBER LEONTI	(i)	206,552	22,000	0	13,705	22,841	265,098	0
	VP, US PHILANTHROPY	(ii)	0	0	0	0	0	0	0
6	PATRICIA BAUMANN	(i)	242,265	0	0	3,219	12,284	257,768	0
	SVP, GLOBAL FINANCE	(ii)	0	0	0	0	0	0	0
7	WILLIAM P. MAGEE, JR.	(i)	237,191	0	0	14,035	1,223	252,449	0
	CEO EMERITUS	(ii)	0	0	0	0	0	0	0
8	ESTHER KANTNER	(i)	235,069	0	0	11,947	0	247,016	0
	SENIOR VP, GLOBAL HR	(ii)	0	0	0	0	0	0	0
9	KATHLEEN S. MAGEE, M.S.W., ED.	(i)	237,098	0	0	0	0	237,098	0
	CEO, PRESIDENT, SECRETARY & DIRECTOR	(ii)	0	0	0	0	0	0	0
10	TODD MAGEE	(i)	189,558	0	0	6,936	38,563	235,057	0
	COO & ADVISOR TO THE OFFICE OF THE CEO	(ii)	0	0	0	0	0	0	0
11	JOANNE BOWERS	(i)	204,568	0	0	9,320	16,315	230,203	0
	VP, INTEGRATED DIRECT MARKETING	(ii)	0	0	0	0	0	0	0
12	MELISSA DIBONA	(i)	158,831	0	0	9,726	15,004	183,561	0
	CHIEF OF STAFF	(ii)	0	0	0	0	0	0	0
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.

Return Reference - Identifier	Explanation
SCHEDULE J, PART I, LINE 1A - FIRST-CLASS OR CHARTER TRAVEL	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)**

(Rev. January 2025)

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

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.

Cat. No. 50056A

Schedule L (Form 990) (Rev.1-2025)

Part IV**Business Transactions Involving Interested Persons** (continued)

(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	\$229,500	PROFESSIONAL SERVICES		✓
(2) BRIGETTE CLIFFORD	DAUGHTER OF CEO & PRESIDENT	\$104,416	EMPLOYMENT		✓
(3) KRISTIE PORCARO	DAUGHTER OF CEO & PRESIDENT	\$324,260	EMPLOYMENT		✓
(4) TODD MAGEE	SON OF CEO & PRESIDENT	\$189,558	EMPLOYMENT		✓

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2024

**Open to Public
Inspection**

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

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

Department of the Treasury
Internal Revenue Service

Name of the organization

OPERATION 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				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	✓	81	2,245,883	MARKET VALUE
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	✓	9	29,926	MARKET VALUE
19 Food inventory				
20 Drugs and medical supplies	✓	208	1,621,239	MARKET VALUE
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other (.)				
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** 1

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

Part II

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

Return Reference - Identifier	Explanation
SCHEDULE M, PART I - EXPLANATIONS OF REPORTING METHOD FOR NUMBER OF CONTRIBUTIONS	DRUGS AND MEDICAL SUPPLIES - MEDICAL EQUIPMENT: 49 OTHER MEDICAL SUPPLIES: 159 NUMBER OF CONTRIBUTIONS COLLECTIBLES - NUMBER OF ITEMS RECEIVED

**SCHEDULE O
(Form 990)**

(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

OPERATION SMILE INC

Employer identification number

54-1460147

Return Reference - Identifier	Explanation
FORM 990, PART I, LINE 1 - BRIEF MISSION	OPERATION SMILE'S PURPOSE INCLUDES PROVIDING LIFE-CHANGING SURGERY FOR PEOPLE BORN WITH CLEFT LIP AND CLEFT PALATE AND OTHER SURGICAL CONDITIONS. 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 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.
FORM 990, PART III, LINE 4A - PROGRAM SERVICE DESCRIPTION	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.
FORM 990, PART VI, LINE 2 - FAMILY/BUSINESS RELATIONSHIPS AMONGST INTERESTED PERSONS	WILLIAM P. MAGEE, JR., DIRECTOR, CEO, AND THEREAFTER CEO EMERITUS, IS THE SPOUSE OF KATHLEEN S. MAGEE, DIRECTOR AND PRESIDENT AND CEO - FAMILY RELATIONSHIP 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 - FAMILY RELATIONSHIP 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 - FAMILY RELATIONSHIP 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 - FAMILY RELATIONSHIP BRIGETTE CLIFFORD, AVP, STUDENT PROGRAMS, IS THE DAUGHTER OF WILLIAM P. MAGEE, JR., DIRECTOR, CEO, AND THEREAFTER CEO EMERITUS, AND KATHLEEN S. MAGEE, DIRECTOR AND PRESIDENT AND CEO - FAMILY RELATIONSHIP TODD MAGEE, WILLIAM MAGEE III, KRISTIE PORCARO, AND BRIGETTE CLIFFORD ARE SIBLINGS - FAMILY RELATIONSHIP
FORM 990, PART VI, LINE 11B - REVIEW OF FORM 990 BY GOVERNING BODY	AFTER COMPLETION OF THE 990 BY OPERATION SMILE FINANCE DEPARTMENT, WITH ASSISTANCE FROM BDO, THE COMPLETED 990 IS FORWARDED TO THE FINANCE 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.

**SCHEDULE O
(Form 990)**

(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

OPERATION SMILE INC

Employer identification number

54-1460147

Return Reference - Identifier	Explanation
FORM 990, PART VI, LINE 12C - CONFLICT OF INTEREST POLICY	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, LINE 15A - PROCESS TO ESTABLISH COMPENSATION OF TOP MANAGEMENT OFFICIAL	COMPENSATION FOR TOP MANAGEMENT OFFICIALS 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, LINE 15B - PROCESS TO ESTABLISH COMPENSATION OF OTHER OFFICERS OR KEY EMPLOYEES	COMPENSATION FOR 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, LINE 17 - STATES WITH WHICH A COPY OF THIS FORM 990 IS REQUIRED TO BE FILED	CA, CO, CT, FL, GA, HI, IL, KS, KY, LA, MA, MD, MI, MN, MS, MT, ND, NH, NJ, NM, NY, OH, OK, OR, PA, RI, SC, TN, UT, VA, WA, WI, WV
FORM 990, PART VI, LINE 19 - REQUIRED DOCUMENTS AVAILABLE TO THE PUBLIC	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 .

**SCHEDULE O
(Form 990)**

(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

OPERATION SMILE INC

Employer identification number

54-1460147

Return Reference - Identifier	Explanation
<p>GENERAL STATEMENT - REVENUE SUMMARY ON FORM 990 PAGE 1 -</p>	<p>PLANNED GIVING IS AN IMPORTANT AND GROWING PART OF OPERATION SMILE'S FUNDRAISING PROGRAM, AND SUPPORT FROM THESE GIFTS HAS INCREASED OVER TIME. MANY PLANNED GIFTS ARE RECEIVED THROUGH ESTATES, AND THE TIMING OF WHEN THESE GIFTS ARE RECOGNIZED IN THE FINANCIAL STATEMENTS DEPENDS ON BOTH THE DONOR'S DATE OF DEATH AND THE PROGRESS OF THE ESTATE SETTLEMENT PROCESS. IN SOME CASES, FUNDS MAY BE RECEIVED AND INITIALLY RECORDED AS REVENUE IN A GIVEN YEAR; HOWEVER, AS ADDITIONAL INFORMATION BECOMES AVAILABLE DURING THE AUDIT PROCESS, ACCOUNTING RULES MAY REQUIRE THOSE AMOUNTS TO BE REFLECTED IN AN EARLIER FISCAL YEAR. AS PART OF PREPARING THE AUDITED FINANCIAL STATEMENTS, THE ORGANIZATION EVALUATES "SUBSEQUENT EVENTS." IN PLAIN TERMS, THIS MEANS REVIEWING INFORMATION THAT BECOMES KNOWN AFTER THE END OF THE FISCAL YEAR- BUT BEFORE THE AUDIT IS COMPLETED - TO DETERMINE WHETHER IT RELATES TO CONDITIONS THAT EXISTED AT YEAR-END AND SHOULD BE REFLECTED IN THAT YEAR'S FINANCIAL RESULTS. FOR PLANNED GIVING, THIS REVIEW INCLUDES THE DATES OF DONATION RECEIPT AS WELL AS DONOR PASSING, AND ALSO DEVELOPMENTS IN ESTATE ADMINISTRATION THAT PROVIDE ADDITIONAL CLARITY ABOUT THE ORGANIZATION'S RIGHT TO RECEIVE FUNDS AND TO RECORD THE ESTIMATED VALUE OF THOSE GIFTS. BASED ON THIS EVALUATION, CERTAIN PLANNED GIVING REVENUES INITIALLY RECORDED IN THE CURRENT YEAR MAY SUBSEQUENTLY BE "PULLED BACK" INTO THE PRIOR FISCAL YEAR FOR REPORTING PURPOSES. THE EXTENT OF THESE ADJUSTMENTS CAN VARY FROM YEAR TO YEAR DEPENDING ON WHEN SUCH INFORMATION BECOMES AVAILABLE. FOR THIS FISCAL YEAR, CERTAIN PLANNED GIVING FUNDS WERE RECEIVED AND INITIALLY RECORDED AS REVENUE IN THIS YEAR BUT WERE SUBSEQUENTLY RECORDED IN THE PREVIOUS FISCAL YEAR BASED ON THE EVALUATION OF SUBSEQUENT EVENTS DESCRIBED ABOVE. AS A RESULT, APPROXIMATELY \$5.0 MILLION OF PLANNED GIVING REVENUE IS REPORTED IN THE PREVIOUS FISCAL YEAR. BECAUSE A SIGNIFICANT PORTION OF AMOUNTS RECEIVED IN THIS FISCAL YEAR WERE RECOGNIZED IN THE PRIOR YEAR FOR FINANCIAL REPORTING PURPOSES, THOSE AMOUNTS ARE NOT INCLUDED IN THIS FISCAL YEAR REVENUE, WHICH CONTRIBUTES TO THE APPEARANCE OF A YEAR-OVER-YEAR DECLINE. IMPORTANTLY, THIS APPARENT DECLINE DOES NOT REFLECT A DECREASE IN ACTUAL CASH RECEIVED OR THE EFFECTIVENESS OF THE ORGANIZATION'S PLANNED GIVING INITIATIVES. THE DIFFERENCE BETWEEN YEARS PRIMARILY REFLECTS THE TIMING OF DONOR PASSINGS AND THE PROGRESSION OF ESTATE SETTLEMENT ACTIVITIES, WHICH CAN VARY SIGNIFICANTLY FROM YEAR TO YEAR. ESTATE ADMINISTRATION IS OFTEN COMPLEX AND MAY TAKE MONTHS OR YEARS TO RESOLVE, AND REVENUE IS RECOGNIZED WHEN SUFFICIENT INFORMATION BECOMES AVAILABLE. AS A RESULT, FLUCTUATIONS IN REPORTED PLANNED GIVING REVENUE BETWEEN PERIODS ARE LARGELY DUE TO TIMING DIFFERENCES IN ESTATE ADMINISTRATION AND FINANCIAL REPORTING, RATHER THAN CHANGES IN UNDERLYING DONOR SUPPORT. IN ADDITION, THE ORGANIZATION'S CHANGE IN NET ASSETS FOR THIS FISCAL YEAR REFLECTS THE INTENTIONAL USE OF RESERVES TO FUND BOARD-APPROVED STRATEGIC INVESTMENTS THAT TARGET INCREASED SURGICAL CARE AS WELL AS MEDICAL EDUCATION IN LINE WITH OUR STRATEGIC OBJECTIVES. THESE INVESTMENTS WERE DESIGNED TO SUPPORT LONG-TERM GROWTH AND MISSION IMPACT AND CONTRIBUTED TO HIGHER EXPENSES IN THE CURRENT YEAR. ACCORDINGLY, THE INCREASE IN EXPENSES RELATIVE TO REVENUE REFLECTS THE TIMING OF THESE STRATEGIC INVESTMENTS RATHER THAN A STRUCTURAL CHANGE IN THE ORGANIZATION'S UNDERLYING COST BASE. IMPORTANTLY, THIS VARIABILITY DOES NOT INDICATE A DECLINE IN FUNDRAISING, FINANCIAL STRENGTH, OR THE ORGANIZATION'S ABILITY TO CARRY OUT ITS MISSION. OVERALL CONTRIBUTIONS ARE GROWING, AND THE ORGANIZATION MAINTAINS STRONG FINANCIAL RESERVES, ENABLING IT TO INVEST IN STRATEGIC PRIORITIES WHILE SUSTAINING ITS PROGRAMS. OPERATION SMILE CONTINUES TO BENEFIT FROM STRONG AND GROWING DONOR SUPPORT AND REMAINS COMMITTED TO TRANSPARENCY AND RESPONSIBLE FINANCIAL STEWARDSHIP.</p>
<p>LOBBYING EXPENSES -</p>	<p>DURING THE REPORTING PERIOD, OPERATION SMILE ENGAGED IN LIMITED, NONPARTISAN PUBLIC POLICY AND EDUCATIONAL ADVOCACY ACTIVITIES IN BOTH THE UNITED STATES AND LOWER- AND MIDDLE-INCOME COUNTRIES THAT FURTHERED ITS CHARITABLE MISSION TO STRENGTHEN HEALTH SYSTEMS AND EXPAND ACCESS TO MEDICALLY NECESSARY SURGICAL CARE. THESE ACTIVITIES WERE DESIGNED TO EDUCATE POLICYMAKERS AND STAKEHOLDERS ABOUT BARRIERS TO CARE FOR INDIVIDUALS WITH CONGENITAL CONDITIONS, INCLUDING CLEFT LIP AND CLEFT PALATE, AND THE CRITICAL ROLE OF SAFE SURGICAL SERVICES IN IMPROVING HEALTH OUTCOMES. FURTHER, THESE EFFORTS ALSO FOCUSED ON INFORMING DECISION-MAKERS ABOUT UNMET SURGICAL NEEDS, WORKFORCE AND INFRASTRUCTURE GAPS, AND THE IMPACT OF TIMELY SURGICAL INTERVENTION ON INDIVIDUAL AND COMMUNITY HEALTH. OPERATION SMILE PARTICIPATED IN COALITION-BASED ADVOCACY EFFORTS SUPPORTING POLICIES TO STRENGTHEN THE GLOBAL HEALTH WORKFORCE, IMPROVE SURGICAL SYSTEM CAPACITY, AND INCREASE ACCESS TO ESSENTIAL SURGICAL CARE. THE ORGANIZATION ALSO SUPPORTED EDUCATIONAL OUTREACH BY FACILITATING OPPORTUNITIES FOR PATIENTS, MEDICAL VOLUNTEERS, AND ORGANIZATIONAL REPRESENTATIVES TO SHARE FIRSTHAND EXPERIENCES AND DATA WITH POLICYMAKERS THROUGH MEETINGS ORGANIZED BY PARTNER ORGANIZATIONS. ALL SUCH ACTIVITIES WERE EDUCATIONAL AND NONPARTISAN IN NATURE. OPERATION SMILE DID NOT INCUR ANY LOBBYING EXPENDITURES DURING THE REPORTING PERIOD, AND LOBBYING ACTIVITIES REMAINED AN INSUBSTANTIAL PART OF THE ORGANIZATION'S OVERALL ACTIVITIES.</p>

**SCHEDULE R
(Form 990)**

(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

Attach to Form 990.

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

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

OPERATION SMILE INC

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	0	14,925,615	OPERATION SMILE INC
(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)							

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)(SEE STATEMENT)-----									
(2)-----									
(3)-----									
(4)-----									
(5)-----									
(6)-----									
(7)-----									

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

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

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

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
CHARITABLE REMAINDER TRUSTS	C	149,387	FMV
(1)			
(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 IV**Identification of Related Organizations Taxable as a Corporation or Trust** (continued)

(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	KENYA	OPERATION SMILE INC	C CORPORATION	0	0	100.00	✓	
(2) OPERATION SMILE MYANMAR COMPANY LIMITED 504 6TH FL BLDG C, MIDDLE SHWE GON, BAHAN TOWNSHIP, YANGON, BM	HEALTHCARE	BURMA	OPERATION SMILE INC	C CORPORATION	0	0	100.00	✓	
(3) CHARITABLE REMAINDER TRUST (2) 3641 FACULTY BLVD, VIRGINIA BEACH, VA 23453	SPLIT INTEREST AGREEMENT	VA	N/A	TRUST	0	0	0.00	✓	

Form **5471**

(Rev. December 2025)

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 07/01/2024 , and ending 06/30/2025

OMB No. 1545-0123

Attachment Sequence No. **121**

Name of person filing this return OPERATION SMILE INC			A Identifying number 54-1460147		
Number and street. If a P.O. box, see instructions. 3641 FACULTY BLVD		Room or suite no.	B Category of filer (See instructions. Check applicable box(es).): 1a <input type="checkbox"/> 1b <input type="checkbox"/> 1c <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input checked="" type="checkbox"/> 5a <input type="checkbox"/> 5b <input type="checkbox"/> 5c <input type="checkbox"/>		
City or town VIRGINIA BEACH	State VA	ZIP code 23453	C Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period 100.0000 %		

Filer's tax year beginning 07/01/2024 , and ending 06/30/2025

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 05/02/2016	e Principal place of business BM	f Principal business activity code number 624100	g Principal business activity SOCIAL ASSISTANCE	h Functional currency code 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. 12-2025) Created 12/9/25

Schedule B Shareholders of Foreign Corporation

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

Table with 5 columns: (a) Name, address, and identifying number of shareholder; (b) Description of each class of stock held by shareholder; (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. Includes entry for OPERATION SMILE, INC with 250 shares and 100% pro rata share.

Part II Direct Shareholders of Foreign Corporation (see instructions)

Table with 4 columns: (a) Name, address, and identifying number of shareholder; (b) Description of each class of stock held by shareholder; (c) Number of shares held at beginning of annual accounting period; (d) Number of shares held at end of annual accounting period. Includes entry for OPERATION SMILE, INC with 250 shares.

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	
8a	Foreign currency transaction gain or loss - unrealized		8a	
	Foreign currency transaction gain or loss - realized		8b	
9	Other income (attach statement)SEE STATEMENT. 1	9	3,811,652.	1,811.
10	Total income (add lines 3 through 9)	10	3,811,652.	1,811.
Deductions	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	
	16	Taxes (exclude income tax expense (benefit))	16	
	17	Other deductions (attach statement - exclude income tax expense (benefit)).SEE STATEMENT. 1	17	3,811,652.
18	Total deductions (add lines 11 through 17)	18	3,811,652.	1,811.
Net Income	19	Net income or (loss) before unusual or infrequently occurring items, and income tax expense (benefit) (subtract line 18 from line 10)	19	
	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		
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	

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	19,814.	23,329.
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	19,814.	23,329.
Liabilities and Shareholders' Equity			
15	Accounts payable		
16	Other current liabilities (attach statement) SEE STATEMENT 2	217.	344.
17	Derivatives		
18	Loans from shareholders and other related persons	1,313.	1,540.
19	Other liabilities (attach statement)		
20	Capital stock:		
a	Preferred stock		
b	Common stock	NONE	NONE
21	Paid-in or capital surplus (attach reconciliation).		
22	Retained earnings.	18,284.	21,445.
23	Less cost of treasury stock.	()	()
24	Total liabilities and shareholders' equity	19,814.	23,329.

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
3a 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
b During the tax year, did the foreign corporation have one or more qualified business units as defined in section 989(a) with a functional currency different than its owner? If "Yes," enter number of Forms 8964-TRA attached to Form 5471 _____		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 \$ _____		

Schedule G Other Information (continued)

	Yes	No
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) \$ _____		
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 After April 25, 2014, 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 tax 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 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, and either the issuance or refinance of indebtedness, or the distribution or acquisition, occurred during the tax year?		X

Schedule G Other Information (continued)

Table with columns for questions (b, 20a, 21a) and Yes/No columns. Includes questions about transaction amounts, Top-up Tax, and earnings changes.

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

Table with columns for categories (1a-1h, 2-4, 5a-5e, 6) and corresponding descriptions of income types.

Table with columns for questions (7a-9) and Yes/No columns. Includes questions about blocked income, ED accounts, and hybrid deduction accounts.

**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		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.) ▶ <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 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

5X1666 1.000

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 unsuspending 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 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) ▶
- 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										

Current Earnings and Profits

▶ 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

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	NONE
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	NONE
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	NONE
	(i) General category (enter amount on applicable Schedule J, Part I, line 3, column (a)).	5c(i)			
	(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	NONE
e	Enter exchange rate used for line 5d ▶		2104.8005700		

For Paperwork Reduction Act Notice, see instructions.

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

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

Information for Global Intangible Low-Taxed Income

OMB No. 1545-0123

(Rev. December 2021)

▶ Attach to Form 5471.

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	3,811,652.		
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	3,811,652.		
5 Deductions properly allocable to amount on line 4	5	3,811,652.		
6 Tested income (loss) (line 4 minus line 5) (see instructions)	6		2104.8005700	
7 Tested foreign income taxes	7		2104.8005700	
8 Qualified business asset investment (QBAI)	8		2104.8005700	
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		2104.8005700	
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		2104.8005700	

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.

OMB No. 1545-0123

▶ 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
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).

		(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)	-13,141,411.					
b	Beginning balance adjustments (attach statement)						
c	Adjusted beginning balance (combine lines 1a and 1b)	-13,141,411.					
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)	NONE					
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)

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)
	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP	Total Section 964(a) E&P (combine columns (a), (b), (c), and (e)(i) through (e)(x))
1 a				-13,141,411.
b				
c				-13,141,411.
2 a				
b				
3				NONE
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 J (Form 5471) (Rev. 12-2020)

**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.

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 2104.8005700

(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.					

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	1,536.				
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 P (Form 5471)

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

OMB No. 1545-0123

(Rev. December 2020)

Department of the Treasury Internal Revenue Service

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: OPMSILEMYANMAR. Separate Category: GEN.

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

Table with 4 columns: (a) Reclassified section 965(a) PTEP, (b) Reclassified section 965(b) PTEP, (c) General section 959(c)(1) PTEP, and a description column. Rows 1a-12 include balance at beginning of year, adjustments, and ending balance.

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) <i>(continued)</i>								
	(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)			

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

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								

CFC Income by CFC Income Groups

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.

	(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.

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)		3,811,652.	3,811,652.				
(1) Unit name: OPERATION SMILE	BD	3,811,652.	3,811,652.				
(2) Unit name: _____							
4 Residual Income Group (Total)							
(1) Unit name: _____							
(2) Unit name: _____							
5 Total		3,811,652.	3,811,652.				

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

	(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						49,138,225.			
(1)						49,138,225.	<input type="checkbox"/>		
(2)							<input type="checkbox"/>		
4									
(1)									
(2)									
5									

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

**SCHEDULE R
(Form 5471)**

Distributions From a Foreign Corporation

OMB No. 1545-0123

(December 2020)
Department of the Treasury
Internal Revenue Service

▶ **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

	(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	06/30/2025	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				

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

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

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	NONE
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	(NONE)
3	Net CFC Tested Income. Combine lines 1 and 2. If zero or less, stop here.	3	NONE

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	NONE
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.

**Calculation of Global Intangible Low-Taxed Income (GILTI) for Members of a
U.S. Consolidated Group Who Are U.S. Shareholders of a CFC**

OMB No. 1545-0123

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

Important: See instructions before completing this Schedule B.

Name of U.S. parent corporation

Employer identification number

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

(a) Name of CFC	(b) EIN or Reference ID	(c) Name of U.S. Shareholder	(d) EIN	(e) Tested Income	(f) Tested Loss	(g) Pro Rata Share of Tested Income	(h) Pro Rata Share of Tested Loss
STMT 3							
OPERATION SMILE MYANMAR CO., LTD.		OPERATION SMILE INC	54-1460147	NONE ()	NONE ()
				()	()
				()	()
				()	()
				()	()
				()	()
				()	()
				()	()
				()	()
				()	()
				()	()
				()	()
				()	()
				()	()
				()	()
				()	()
				()	()
				()	()
				()	()
1. Totals (see instructions)				NONE ()	NONE ()

Important: See *Computer-Generated Schedule B* in the Instructions for Form 8992.

For Paperwork Reduction Act Notice, see the Instructions for Form 8992.

Schedule B (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	NONE
		()						
		()						
		()						
		()						
		()						
		()						
		()						
		()						
		()						
		()						
		()						
		()						
		()						
		()						
		()						
1. Totals (see instructions)		()					NONE	NONE

Form **8858**

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

OMB No. 1545-1910

(Rev. December 2024)

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

Department of the Treasury
Internal Revenue Service

Information furnished for the FDE's or FB's annual accounting period (see instructions)
beginning 07/01/2024, and ending 06/30/2025

Attachment
Sequence No. **140**

Name of person filing this return

Filer's identifying number

OPERATION SMILE INC

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 07/01/2024, and ending 06/30/2025

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 Form 8858	<input type="checkbox"/>	Final Form 8858		

1a Name and address of FDE or FB	b(1) U.S. identifying number, if any
<u>OPERATION SMILE, INC. (CHINA)</u> <u>ROOM 301, UNIT 2, TONGDE JINJIANG JIAYUAN, WANGJIANG ROAD</u> <u>KUNMING, YUNNAN CH</u>	
	b(2) Reference ID number (see instructions) <u>OPSMILECHINA</u>

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>CH</u>	<u>07/26/2017</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
	<u>CH</u>

h Principal business activity code number	i Principal business activity	j Functional currency
<u>621990</u>	<u>HEALTHCARE</u>	<u>CNY</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.

SEE STATEMENT 4

For Paperwork Reduction Act Notice, see the separate instructions. Form **8858** (Rev. 12-2024)

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. dollars
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	1,499.
6 Gross rents, royalties, and license fees	6	
7 Gross income from performance of services	7	
8 Foreign currency gain (loss)	8	16.
9 Other income	9	3,863,186.
10 Total income (add lines 3 through 9)	10	3,864,701.
11 Total deductions (exclude income tax expense)	11	4,156,072.
12 Income tax expense	12	
13 Other adjustments	13	
14 Net income (loss) per books	14	-291,371.

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	
		Yes	No
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?			
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	201,086.	163,245.
2 Other assets	2	122.	124.
3 Total assets	3	201,208.	163,369.
Liabilities and Owner's Equity			
4 Liabilities	4		
5 Owner's equity	5	201,208.	163,369.
6 Total liabilities and owner's equity	6	201,208.	163,369.

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

Schedule G Other Information (continued)

Table with 3 columns: Question, Yes, No. Contains questions 6 through 14a regarding FDE/FB status, base erosion payments, and dual consolidated losses.

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	-291,371.
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	-291,371.
5	DASTM gain (loss) (if applicable)	5	
6	Combine lines 4 and 5.	6	-291,371.
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	-40,387.
8	Enter exchange rate used for line 7.		7.214450

Schedule I Transferred Loss Amount

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		

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or territory	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								

**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 OPERATION SMILE, INC. (CHINA)	U.S. identifying number, if any	Reference ID number (see instructions) 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 ▶ **7.2144500**

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
5X4062 1.000

Form **8858**

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

OMB No. 1545-1910

(Rev. December 2024)

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

Department of the Treasury
Internal Revenue Service

Information furnished for the FDE's or FB's annual accounting period (see instructions)
beginning 07/01/2024, and ending 06/30/2025

Attachment
Sequence No. **140**

Name of person filing this return

Filer's identifying number

OPERATION SMILE INC

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 07/01/2024, and ending 06/30/2025

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 Form 8858	<input type="checkbox"/>	Final Form 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 code number

621990

i Principal business activity

HEALTHCARE

j 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.

SEE STATEMENT 5

For Paperwork Reduction Act Notice, see the separate instructions.

Form **8858** (Rev. 12-2024)

JSA

5X4060 1.000

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. dollars
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	
9 Other income	9	1,078,985.
10 Total income (add lines 3 through 9)	10	1,078,985.
11 Total deductions (exclude income tax expense)	11	1,104,319.
12 Income tax expense	12	596.
13 Other adjustments	13	
14 Net income (loss) per books	14	-25,930.

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	
		Yes	No
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?			
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	42,574.	11,341.
2 Other assets	2	3,618.	61,842.
3 Total assets	3	46,192.	73,183.
Liabilities and Owner's Equity			
4 Liabilities	4	11,850.	81,362.
5 Owner's equity	5	34,342.	-8,179.
6 Total liabilities and owner's equity	6	46,192.	73,183.

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

Schedule G Other Information (continued)

Table with 3 columns: Question, Yes, No. Contains questions 6 through 14a regarding FDE/FB qualified business units, base erosion payments, and dual consolidated losses.

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	-3,086,185.
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	-3,086,185.
5	DASTM gain (loss) (if applicable)	5	
6	Combine lines 4 and 5.	6	-3,086,185.
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	-25,930.
8	Enter exchange rate used for line 7.		119.018170

Schedule I Transferred Loss Amount

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 territory	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								

**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.**

OMB No. 1545-1910

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

Name of person filing Form 8858 OPERATION SMILE INC		Identifying number 54-1460147
Name of FDE or FB OPERATION SMILE (ETHIOPIA)	U.S. identifying number, if any	Reference ID number (see instructions) 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 ▶ **119.0181700**

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	<input type="checkbox"/> Controlled Foreign Corporation (a) Transactions of FDE or FB	<input checked="" type="checkbox"/> U.S. Tax Owner (a) Transactions of FDE or FB			
	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled or controlled by the filer	(d) Any foreign corporation or partnership controlled 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)	(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
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**

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

OMB No. 1545-1910

(Rev. December 2024)

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

Department of the Treasury
Internal Revenue Service

Information furnished for the FDE's or FB's annual accounting period (see instructions)
beginning 07/01/2024, and ending 06/30/2025

Attachment
Sequence No. **140**

Name of person filing this return

Filer's identifying number

OPERATION SMILE INC

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 07/01/2024, and ending 06/30/2025

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 Form 8858	<input type="checkbox"/>	Final Form 8858		

1a Name and address of FDE or FB

OPERATION 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 law

KE

d Date(s) of organization

07/08/2015

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 conducted

KE

h Principal business activity code number

621990

i Principal business activity

HEALTHCARE

j Functional currency

KES

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.

SEE STATEMENT 6

For Paperwork Reduction Act Notice, see the separate instructions.

Form **8858** (Rev. 12-2024)

JSA

5X4060 1.000

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)).

Table with 4 columns: Line number, Description, Functional currency, U.S. dollars. Rows 1-14 including Gross receipts, Cost of goods sold, Dividends, Interest, etc.

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.

Table with 4 columns: Line number, Description, (a) Amount stated in functional currency of FDE or FB, (b) Amount stated in functional currency of recipient. Rows 1-5.

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.

Table with 4 columns: Line number, Description, (a) Beginning of annual accounting period, (b) End of annual accounting period. Rows 1-6 including Assets and Liabilities and Owner's Equity.

Schedule G Other Information

Table with 3 columns: Line number, Description, Yes/No. Rows 1-5 regarding interest ownership and foreign tax treatment.

Schedule G Other Information (continued)

Table with columns 'Yes' and 'No'. Rows include questions 6, 7a, 7b, 7c, 8a, 8b, 8c, 9, 10a, 10b, 11a, 11b, 11c, 11d, 11e, 12a, 12b, 12c, 12d, 12e, 13a, 13b, 14a, 14b, and 14c. Includes monetary values and checkboxes.

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	10,567,130.
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	10,567,130.
5	DASTM gain (loss) (if applicable)	5	
6	Combine lines 4 and 5.	6	10,567,130.
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	81,739.
8	Enter exchange rate used for line 7.		129.279220

Schedule I Transferred Loss Amount

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		

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or territory	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								

**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 OPERATION SMILE FOUNDATION LIMITED (FKA OPERA	U.S. identifying number, if any	Reference ID number (see instructions) 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 ▶ **129.2792200**

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**

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

OMB No. 1545-1910

(Rev. December 2024)

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

Department of the Treasury
Internal Revenue Service

Information furnished for the FDE's or FB's annual accounting period (see instructions)
beginning 07/01/2024, and ending 06/30/2025

Attachment
Sequence No. **140**

Name of person filing this return

Filer's identifying number

OPERATION SMILE INC

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 07/01/2024, and ending 06/30/2025

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 Form 8858	<input type="checkbox"/>	Final Form 8858		

1a Name and address of FDE or FB	b(1) U.S. identifying number, if any
<u>OPERATION SMILE, INC MADAGASCAR RE</u> <u>18 RUE RAINITOVO ANTSAHAVOLA IMMEUBLE EX</u> <u>, U.S. EMBASSY MA</u>	
	b(2) Reference ID number (see instructions) <u>OPSMILEMADAGASCAR</u>

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>MA</u>	<u>04/24/2015</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
	<u>MA</u>

h Principal business activity code number	i Principal business activity	j Functional currency
<u>621990</u>	<u>HEALTHCARE</u>	<u>MGA</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.

SEE STATEMENT 7

For Paperwork Reduction Act Notice, see the separate instructions.

Form **8858** (Rev. 12-2024)

JSA

5X4060 1.000

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. dollars
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	126,740,272.
8 Foreign currency gain (loss)	8	3,023,802.
9 Other income	9	5,904,400,981.
10 Total income (add lines 3 through 9)	10	6,034,165,055.
11 Total deductions (exclude income tax expense)	11	5,972,679,992.
12 Income tax expense	12	200,000.
13 Other adjustments	13	
14 Net income (loss) per books	14	61,285,063.

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	
		Yes	No
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?			
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	111,158.	48,061.
2 Other assets	2	174,520.	293,687.
3 Total assets	3	285,678.	341,748.
Liabilities and Owner's Equity			
4 Liabilities	4	18,241.	58,059.
5 Owner's equity	5	267,437.	283,689.
6 Total liabilities and owner's equity	6	285,678.	341,748.

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

Schedule G Other Information (continued)

Table with columns 'Yes' and 'No'. Rows include questions 6, 7a, 7b, 7c, 8a, 8b, 8c, 9, 10a, 10b, 11a, 11b, 11c, 11d, 11e, 12a, 12b, 12c, 12d, 12e, 13a, 13b, 14a, 14b, and 14c. Includes monetary values and checkboxes.

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	61,285,063.
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	61,285,063.
5	DASTM gain (loss) (if applicable)	5	
6	Combine lines 4 and 5.	6	61,285,063.
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	13,322.
8	Enter exchange rate used for line 7.		4600.424680

Schedule I Transferred Loss Amount

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		

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or territory	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								

**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 OPERATION SMILE, INC MADAGASCAR RE	U.S. identifying number, if any	Reference ID number (see instructions) 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 ▶ **4600.4246800**

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 controlled or controlled by the filer	(d) Any foreign corporation or partnership 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

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Form **8858**

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

OMB No. 1545-1910

(Rev. December 2024)

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

Department of the Treasury
Internal Revenue Service

Information furnished for the FDE's or FB's annual accounting period (see instructions)
beginning 07/01/2024, and ending 06/30/2025

Attachment
Sequence No. **140**

Name of person filing this return

Filer's identifying number

OPERATION SMILE INC

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 07/01/2024, and ending 06/30/2025

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 Form 8858	<input type="checkbox"/>	Final Form 8858		

1a Name and address of FDE or FB	b(1) U.S. identifying number, if any
<u>OPERATION SMILE, INC. (RWANDA)</u> <u>KG 44 ST KIBGABAGA, KIMIRONKI, GASABO</u> <u>KIGALI, RW</u>	
	b(2) Reference ID number (see instructions) <u>OPSMILRWANDA</u>

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>RW</u>	<u>01/25/2013</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
	<u>RW</u>

h Principal business activity code number	i Principal business activity	j Functional currency
<u>621990</u>	<u>HEALTHCARE</u>	<u>RWF</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.

SEE STATEMENT 8

For Paperwork Reduction Act Notice, see the separate instructions.

Form **8858** (Rev. 12-2024)

JSA

5X4060 1.000

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. dollars
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	30,203,028. 21,878.
9 Other income	9	1,974,049,238. 1,429,916.
10 Total income (add lines 3 through 9)	10	2,004,252,266. 1,451,794.
11 Total deductions (exclude income tax expense)	11	2,129,678,033. 1,542,646.
12 Income tax expense	12	18,305. 13.
13 Other adjustments	13	
14 Net income (loss) per books	14	-125,444,072. -90,865.

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	
		Yes	No
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?			
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	132,812. 235,899.
2 Other assets	2	64,910. 52,749.
3 Total assets	3	197,722. 288,648.
Liabilities and Owner's Equity		
4 Liabilities	4	101,245. 288,651.
5 Owner's equity	5	96,477. -3.
6 Total liabilities and owner's equity	6	197,722. 288,648.

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

Schedule G Other Information (continued)

Table with columns 'Yes' and 'No'. Rows include questions 6, 7a, 7b, 7c, 8a, 8b, 8c, 9, 10a, 10b, 11a, 11b, 11c, 12a, 12b, 12c, 12d, 12e, 13a, 13b, 14a, 14b, and 14c. Includes instructions like '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.'

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	-125,444,072.
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	-125,444,072.
5	DASTM gain (loss) (if applicable)	5	
6	Combine lines 4 and 5.	6	-125,444,072.
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	-90,866.
8	Enter exchange rate used for line 7.		1380.535360

Schedule I Transferred Loss Amount

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 territory	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								

**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 OPERATION SMILE, INC. (RWANDA)	U.S. identifying number, if any	Reference ID number (see instructions) 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 ▶ **1380.5353600**

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
5X4062 1.000

Form **8858**

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

OMB No. 1545-1910

(Rev. December 2024)

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

Department of the Treasury
Internal Revenue Service

Information furnished for the FDE's or FB's annual accounting period (see instructions)
beginning 07/01/2024, and ending 06/30/2025

Attachment
Sequence No. **140**

Name of person filing this return

Filer's identifying number

OPERATION SMILE INC

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 07/01/2024, and ending 06/30/2025

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 Form 8858	<input type="checkbox"/>	Final Form 8858		

1a Name and address of FDE or FB	b(1) U.S. identifying number, if any
<u>OPERATION SMILE (TANZANIA)</u>	
<u>P.O. BOX 78167</u>	b(2) Reference ID number (see instructions)
<u>DAR ES SALAAM, TZ</u>	<u>OPSMILETANZANIA</u>

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>TZ</u>	<u>02/20/2024</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
	<u>TZ</u>

h Principal business activity code number	i Principal business activity	j Functional currency
<u>621990</u>	<u>HEALTHCARE</u>	<u>TZS</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.

SEE STATEMENT 9

For Paperwork Reduction Act Notice, see the separate instructions.

Form **8858** (Rev. 12-2024)

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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. dollars
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	
9 Other income	9	1,240,490,913.
10 Total income (add lines 3 through 9)	10	1,240,490,913.
11 Total deductions (exclude income tax expense)	11	919,944,038.
12 Income tax expense	12	
13 Other adjustments	13	
14 Net income (loss) per books	14	320,546,875.

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	
		Yes	No
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?			
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	NONE
2 Other assets	2	159,736.
3 Total assets	3	NONE
Liabilities and Owner's Equity		
4 Liabilities	4	NONE
5 Owner's equity	5	38,071.
6 Total liabilities and owner's equity	6	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

Schedule G Other Information (continued)

Table with columns 'Yes' and 'No'. Rows include questions 6, 7a, 7b, 7c, 8a, 8b, 8c, 9, 10a, 10b, 11a, 11b, 11c, 11d, 11e, 12a, 12b, 12c, 12d, 12e, 13a, 13b, 14a, 14b, and 14c. Includes monetary values and checkboxes.

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	320,546,875.
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	320,546,875.
5	DASTM gain (loss) (if applicable)	5	
6	Combine lines 4 and 5.	6	320,546,875.
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	121,265.
8	Enter exchange rate used for line 7.		2643.368470

Schedule I Transferred Loss Amount

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		

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or territory	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								

**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 OPERATION SMILE (TANZANIA)	U.S. identifying number, if any	Reference ID number (see instructions) 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 ▶ **2643.3684700**

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)

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Form **8858**

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

OMB No. 1545-1910

(Rev. December 2024)

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

Department of the Treasury
Internal Revenue Service

Information furnished for the FDE's or FB's annual accounting period (see instructions)
beginning 07/01/2024, and ending 06/30/2025

Attachment
Sequence No. **140**

Name of person filing this return

Filer's identifying number

OPERATION SMILE INC

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 07/01/2024, and ending 06/30/2025

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 Form 8858	<input type="checkbox"/>	Final Form 8858		

1a Name and address of FDE or FB	b(1) U.S. identifying number, if any
<u>OPERATION SMILE, INC VIETNAM REP OF 4TH FL, 16 NGO QUYEN, HOAN KIEM DIS HANOI, VM</u>	
	b(2) Reference ID number (see instructions) <u>OPSMILEVIETNAM</u>

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
	<u>VM</u>

h Principal business activity code number	i Principal business activity	j Functional currency
<u>621990</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.

SEE STATEMENT 10

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. dollars
1 Gross receipts or sales (net of returns and allowances)	1	20,488.
2 Cost of goods sold	2	
3 Gross profit (subtract line 2 from line 1)	3	20,488.
4 Dividends	4	
5 Interest	5	38,290.
6 Gross rents, royalties, and license fees	6	
7 Gross income from performance of services	7	610,893.
8 Foreign currency gain (loss)	8	-14,345.
9 Other income	9	896,924.
10 Total income (add lines 3 through 9)	10	1,552,250.
11 Total deductions (exclude income tax expense)	11	1,545,485.
12 Income tax expense	12	
13 Other adjustments	13	
14 Net income (loss) per books	14	6,765.

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	
		Yes	No
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?			
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	1,353,771.	1,371,801.
2 Other assets	2	56,994.	49,099.
3 Total assets	3	1,410,765.	1,420,900.
Liabilities and Owner's Equity			
4 Liabilities	4	235,464.	238,829.
5 Owner's equity	5	1,175,301.	1,182,071.
6 Total liabilities and owner's equity	6	1,410,765.	1,420,900.

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

Schedule G Other Information (continued)

Table with 3 columns: Question, Yes, No. Contains questions 6 through 14a regarding FDE/FB qualified business units, base erosion payments, and dual consolidated losses.

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	6,765.
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	6,765.
5	DASTM gain (loss) (if applicable)	5	
6	Combine lines 4 and 5.	6	6,765.
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	6,765.
8	Enter exchange rate used for line 7.		1.000000

Schedule I Transferred Loss Amount

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 territory	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								

**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 OPERATION SMILE, INC VIETNAM REP OF	U.S. identifying number, if any	Reference ID number (see instructions) 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

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	FUNC CURRENCY	US CURRENCY
	-----	-----
SCH C, LINE 9 - OTHER INCOME		

FUNDS FROM OSI	3,811,652.	1,811.
	-----	-----
TOTAL	3,811,652.	1,811.
	=====	=====

SCH C, LINE 17 - OTHER DEDUCTIONS

PROFESSIONAL FEES	3,811,652.	1,811.
	-----	-----
TOTAL	3,811,652.	1,811.
	=====	=====

FORM 5471, PAGE 4 DETAIL

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	BEGINNING		ENDING	
	FUNC CURRENCY	US CURRENCY	FUNC CURRENCY	US CURRENCY
SCH F, LINE 16 - OTHER CURRENT LIABILITIES				
ACCRUED EXPENSES		217.	721,332.	344.
TOTALS		217.	721,332.	344.

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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

FORM 8858, PAGE 1 DETAIL

LINE 5 - ORGANIZATIONAL CHART

ENTITY NAME LINE 1: OPERATION SMILE, INC.
 % OF OWNERSHIP: 100.000
 COUNTRY: US
 TAX CLASSIFICATION:
 501(C)(3) NOT FOR PROFIT

FORM 8858, PAGE 1 DETAIL

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LINE 5 - ORGANIZATIONAL CHART

ENTITY NAME LINE 1: OPERATION SMILE, INC.
 % OF OWNERSHIP: 100.000
 COUNTRY: US
 TAX CLASSIFICATION:
 501(C)(3) NOT FOR PROFIT

FORM 8858, PAGE 1 DETAIL

LINE 5 - ORGANIZATIONAL CHART

ENTITY NAME LINE 1: OPERATION SMILE, INC.
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FORM 8858, PAGE 1 DETAIL

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FORM 8858, PAGE 1 DETAIL

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FORM 8858, PAGE 1 DETAIL

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LINE 5 - ORGANIZATIONAL CHART

ENTITY NAME LINE 1: OPERATION SMILE, INC.
 % OF OWNERSHIP: 100.000
 COUNTRY: US
 TAX CLASSIFICATION:
 501(C)(3) NOT FOR PROFIT

FORM 8858, PAGE 1 DETAIL

=====

LINE 5 - ORGANIZATIONAL CHART

ENTITY NAME LINE 1: OPERATION SMILE, INC.
 % OF OWNERSHIP: 100.000
 COUNTRY: US
 TAX CLASSIFICATION:
 501(C)(3) NOT FOR PROFIT