

**990**  
 Form 990  
 (Rev. January 2020)  
 Department of the Treasury  
 Internal Revenue Service

**Return of Organization Exempt From Income Tax**  
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

► Do not enter social security numbers on this form as it may be made public.  
 ► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2019**  
 Open to Public  
 Inspection

**A For the 2019 calendar year, or tax year beginning** and ending

<b>B</b> Check if applicable:	<b>C</b> Name of organization  International Development Enterprises		<b>D</b> Employer identification number  23-2220051
<input type="checkbox"/> Address change	Doing business as iDE		
<input type="checkbox"/> Name change	Number and street (or P.O. box if mail is not delivered to street address) 1031 33rd Street		Room/suite 270
<input type="checkbox"/> Initial return	City or town, state or province, country, and ZIP or foreign postal code Denver, CO 80205-2763		
<input type="checkbox"/> Final return/terminated	F Name and address of principal officer: Elizabeth Ellis same as C above		
<input type="checkbox"/> Amended return	I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<input type="checkbox"/> Application pending	J Website: ► <a href="http://www.ideglobal.org">www.ideglobal.org</a>		
K Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►		L Year of formation: 1982 M State of legal domicile: PA	

**Part I Summary**

<b>Activities &amp; Governance</b>	1 Briefly describe the organization's mission or most significant activities: iDE creates income and livelihood opportunities for poor, rural households.		
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3 16	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4 16	
	5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5 40	
	6 Total number of volunteers (estimate if necessary)	6 16	
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a 0.	
b Net unrelated business taxable income from Form 990-T, line 39	7b 0.		
<b>Revenue</b>	8 Contributions and grants (Part VIII, line 1h)	Prior Year 23,169,653.	Current Year 22,622,217.
	9 Program service revenue (Part VIII, line 2g)	316,267.	754,717.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	41,701.	18,806.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	667,228.	410,503.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	24,194,849.	23,806,243.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
<b>Expenses</b>	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	12,711,496.	12,275,584.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25) ► 202,566.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	11,330,072.	10,729,991.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	24,041,568.	23,005,575.
	19 Revenue less expenses. Subtract line 18 from line 12	153,281.	800,668.
	20 Total assets (Part X, line 16)	Beginning of Current Year 12,597,200.	End of Year 13,549,978.
21 Total liabilities (Part X, line 26)	9,126,713.	9,462,430.	
22 Net assets or fund balances. Subtract line 21 from line 20	3,470,487.	4,087,548.	

**Part II Signature Block**

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

<b>Sign Here</b>		11 / 10 / 2020			
	Signature of officer	Date			
	John Passauer, VP Finance				
	Type or print name and title				
<b>Paid</b>	Print/Type preparer's name Adam Pyzdrowski	Preparer's signature Adam Pyzdrowski	Date 11/10/20	Check <input type="checkbox"/> if self-employed	PTIN P01603682
<b>Preparer</b>	Firm's name ► CliftonLarsonAllen LLP		Firm's EIN ► 41-0746749		
<b>Use Only</b>	Firm's address ► 370 Interlocken Boulevard, Suite 500 Broomfield, CO 80021		Phone no. (303) 466-8822		

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

**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III  X

- 1 Briefly describe the organization's mission:

See Schedule O for mission statement.

- 2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

 Yes  X  No

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

- 3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

 Yes  X  No

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

- 4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: \_\_\_\_\_) (Expenses \$ \_\_\_\_\_) including grants of \$ \_\_\_\_\_ (Revenue \$ \_\_\_\_\_) 1,165,220. )

iDE maintains country programs in Central America, Asia and Africa including Bangladesh, Cambodia, Ethiopia, Nepal, Vietnam, Zambia, Ghana, Mozambique, and Honduras. Employing 1,234 staff (98% in the field), most country programs are staffed by nationals and managed by a Country Director.

In adopting a market-driven philosophy, iDE has focused its efforts on creating sustainable networks of supply chain manufacturers, assemblers, retailers, and installers of affordable water-resource technologies. The hallmark of iDE's program successes lay in five key principles to market creation for the poor: 1) local ownership, 2) client participation, 3) rapid return on investment, 4) affordable cost, and 5) market sustainability.

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

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

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

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

4e Total program service expenses ► 17,967,080.

Form 990 (2019)

## Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> .....	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? .....	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> .....	3 X	
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> .....	4 X	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i> .....	5 X	
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> .....	6 X	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> .....	7 X	
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> .....	8 X	
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> .....	9 X	
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i> .....	10 X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable. <ul style="list-style-type: none"> <li>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> .....</li> <li>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> .....</li> <li>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> .....</li> <li>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> .....</li> <li>e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> .....</li> <li>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> .....</li> </ul>	11a X	
11b X		
11c X		
11d X		
11e X		
11f X		
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> .....	12a X	
12b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> .....	12b X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....	13 X	
14a Did the organization maintain an office, employees, or agents outside of the United States? <ul style="list-style-type: none"> <li>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> .....</li> </ul>	14a X	
14b X		
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> .....	15 X	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> .....	16 X	
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> .....	17 X	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> .....	18 X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> .....	19 X	
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....	20a X	
20b X		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....	21 X	

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

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

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

- 1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable .....
- 1b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable .....
- 1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....

	Yes	No
1a	16	
1b	0	
1c	X	

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

	Yes	No
<b>2a</b> 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	40
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? .....	2b	X
<b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? .....	3a	X
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O .....	3b	
<b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? .....	4a	X
<b>b</b> If "Yes," enter the name of the foreign country ► See Schedule O See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? .....	5a	X
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? .....	5b	X
<b>c</b> If "Yes" to line 5a or 5b, did the organization file Form 8886-T? .....	5c	
<b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? .....	6a	X
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? .....		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? .....	7a	X
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided? .....	7b	
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? .....	7c	X
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year .....	7d	
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? .....	7e	X
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? .....	7f	X
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? .....	7g	
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? .....	7h	
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? .....		
<b>9 Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b> Did the sponsoring organization make any taxable distributions under section 4966? .....		
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? .....		
<b>10 Section 501(c)(7) organizations.</b> Enter:		
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12 .....	10a	
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities .....	10b	
<b>11 Section 501(c)(12) organizations.</b> Enter:		
<b>a</b> Gross income from members or shareholders .....	11a	
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) .....	11b	
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? .....		
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year .....	12b	
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? .....		
<b>Note:</b> See the instructions for additional information the organization must report on Schedule O.		
<b>b</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	
<b>c</b> Enter the amount of reserves on hand .....	13c	
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? .....		
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O .....	14b	
<b>15</b> 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 instructions and file Form 4720, Schedule N.		
<b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? .....		
If "Yes," complete Form 4720, Schedule O.		

**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 .....	1a	16
	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.		
1b	Enter the number of voting members included on line 1a, above, who are independent .....	1b	16
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? .....	2	X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? .....	3	X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? .....	4	X
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .....	5	X
6	Did the organization have members or stockholders? .....	6	X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? .....	7a	X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? .....		
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body? .....	8a	X
b	Each committee with authority to act on behalf of the governing body? .....	8b	X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O .....	9	X

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

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

**Section C. Disclosure**

- 17 List the states with which a copy of this Form 990 is required to be filed ►CO, MA, NY
- 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 ►
- John Passauer - 720-235-3446
- 1031 33rd Street, No. 270, Denver, CO 80205-2763

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

 Check if Schedule O contains a response or note to any line in this Part VII 
**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation.

Enter 0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See 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 line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(1) Elizabeth Ellis CEO	40.00		X				283,524.	0.	102,378.
(2) Kathryn Dangerfield VP of Global Operations	40.00		X				157,587.	0.	45,975.
(3) Abdi Debela Dinka VP of Finance	40.00		X				148,949.	0.	22,718.
(4) Katherine Koch VP of Communications	40.00			X			114,953.	0.	39,039.
(5) Deepak Khadka Country Director, Bangladesh	40.00			X			202,419.	0.	11,905.
(6) Mike Roberts Country Director, Cambodia	40.00			X			168,192.	0.	40,649.
(7) Stefano Gasparini Country Director, Mozambique	40.00				X		139,472.	0.	22,886.
(8) Francis Riggs VP of Global Initiatives	40.00				X		116,299.	0.	24,798.
(9) Melanie Mackintosh Controller	40.00				X		100,344.	0.	23,526.
(10) Andrea Hernandez Tobar Country Director, Ethiopia	40.00				X		105,000.	0.	7,496.
(11) Timothy Prewitt CEO thru 03-19	40.00			X			82,906.	0.	28,919.
(12) Robert Hill Chairman	1.00	X	X				0.	0.	0.
(13) Andy Keller Vice Chair	1.00	X	X				0.	0.	0.
(14) Mark Fitzgerald Treasurer	1.00	X	X				0.	0.	0.
(15) Lee Addams Board Director	1.00	X					0.	0.	0.
(16) Kebede Ayele Board Director	1.00	X					0.	0.	0.
(17) Gerry Dyck Board Director	1.00	X					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 line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(18) Tom Ebling Board Director	1.00	X					0.	0.	0.
(19) Bill Fast Board Director	1.00	X					0.	0.	0.
(20) Judith Hermanson Board Director	1.00	X					0.	0.	0.
(21) Kimberly Hunter Board Director thru 11-19	1.00	X					0.	0.	0.
(22) Joyce King Thomas Board Director	1.00	X					0.	0.	0.
(23) Rick Kwan Board Director	1.00	X					0.	0.	0.
(24) Chandra Madramootoo Board Director	1.00	X					0.	0.	0.
(25) Rick Mazur Board Director	1.00	X					0.	0.	0.
(26) Ted Paetkau Board Director	1.00	X					0.	0.	0.
<b>1b Subtotal</b>							<b>1,619,645.</b>	0.	<b>370,289.</b>
<b>c Total from continuation sheets to Part VII, Section A</b>							0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>							<b>1,619,645.</b>	0.	<b>370,289.</b>

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ►

7

- 3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual .....
- 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual .....
- 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person .....

Yes	No
3	X
4	X
5	X

**Section B. Independent Contractors**

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

(A) Name and business address	NONE	(B) Description of services	(C) Compensation

- 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 ► 0

See Part VII, Section A Continuation sheets

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## Part VII

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

Total to Part VII, Section A, line 1c .....

**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
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns .....	<b>1a</b>			
	<b>b</b> Membership dues .....	<b>1b</b>			
	<b>c</b> Fundraising events .....	<b>1c</b>			
	<b>d</b> Related organizations .....	<b>1d</b>			
	<b>e</b> Government grants (contributions) .....	<b>1e</b> 3,292,243.			
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above ...	<b>1f</b> 19,329,974.			
	<b>g</b> Noncash contributions included in lines 1a-1f .....	<b>1g</b> \$			
	<b>h Total.</b> Add lines 1a-1f .....		<b>22,622,217.</b>		
<b>Program Service Revenue</b>	<b>2 a</b> Consulting Fee .....	<b>Business Code</b> 561000	712,940.	712,940.	
	<b>b</b> Rental Income .....	531390	41,777.	41,777.	
	<b>c</b>				
	<b>d</b>				
	<b>e</b>				
	<b>f</b> All other program service revenue .....				
	<b>g Total.</b> Add lines 2a-2f .....		<b>754,717.</b>		
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....		<b>15,772.</b>		<b>15,772.</b>
	<b>4</b> Income from investment of tax-exempt bond proceeds .....				
	<b>5</b> Royalties .....				
	<b>6 a</b> Gross rents .....	<b>(i) Real</b> 6a			
	<b>b</b> Less: rental expenses .....	<b>(ii) Personal</b> 6b			
	<b>c</b> Rental income or (loss) .....	6c			
	<b>d</b> Net rental income or (loss) .....				
	<b>7 a</b> Gross amount from sales of assets other than inventory .....	<b>(i) Securities</b> 7a	39,310.		
	<b>b</b> Less: cost or other basis and sales expenses .....	<b>(ii) Other</b> 7b	36,276.		
	<b>c</b> Gain or (loss) .....	7c	3,034.		
	<b>d</b> Net gain or (loss) .....		<b>3,034.</b>		<b>3,034.</b>
	<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	8a			
	<b>b</b> Less: direct expenses .....	8b			
	<b>c</b> Net income or (loss) from fundraising events .....				
	<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	9a			
	<b>b</b> Less: direct expenses .....	9b			
	<b>c</b> Net income or (loss) from gaming activities .....				
	<b>10 a</b> Gross sales of inventory, less returns and allowances .....	10a	698,568.		
	<b>b</b> Less: cost of goods sold .....	10b	471,166.		
	<b>c</b> Net income or (loss) from sales of inventory .....		<b>227,402.</b>	<b>227,402.</b>	
<b>Miscellaneous Revenue</b>	<b>11 a</b> Other Revenue .....	<b>Business Code</b> 900099	183,101.	183,101.	
	<b>b</b>				
	<b>c</b>				
	<b>d</b> All other revenue .....				
	<b>e Total.</b> Add lines 11a-11d .....		<b>183,101.</b>		
	<b>12 Total revenue.</b> See instructions .....		<b>23,806,243.</b>	<b>1,165,220.</b>	<b>0.</b>
					<b>18,806.</b>

**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  X

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 .....				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 .....				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
<b>4</b> Benefits paid to or for members .....				
<b>5</b> Compensation of current officers, directors, trustees, and key employees .....	860,985.	334,344.	526,641.	
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
<b>7</b> Other salaries and wages .....	9,551,240.	7,202,735.	2,291,200.	57,305.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) .....	53,756.	38,015.	12,665.	3,076.
<b>9</b> Other employee benefits .....	1,594,069.	1,154,208.	432,002.	7,859.
<b>10</b> Payroll taxes .....	215,534.	150,302.	54,072.	11,160.
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management .....				
<b>b</b> Legal .....	15,026.		15,026.	
<b>c</b> Accounting .....	149,866.		149,866.	
<b>d</b> Lobbying .....				
<b>e</b> Professional fundraising services. See Part IV, line 17 .....				
<b>f</b> Investment management fees .....				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.) .....	3,747,072.	3,356,776.	319,695.	70,601.
<b>12</b> Advertising and promotion .....	81,747.	81,747.		
<b>13</b> Office expenses .....	289,200.	166,181.	121,034.	1,985.
<b>14</b> Information technology .....	122,502.	120,434.	2,068.	
<b>15</b> Royalties .....				
<b>16</b> Occupancy .....	678,631.	520,056.	158,575.	
<b>17</b> Travel .....	1,666,100.	1,370,403.	281,984.	13,713.
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials .....				
<b>19</b> Conferences, conventions, and meetings .....	222,670.	156,062.	59,085.	7,523.
<b>20</b> Interest .....	7,375.	664.	6,711.	
<b>21</b> Payments to affiliates .....				
<b>22</b> Depreciation, depletion, and amortization .....	137,489.		137,489.	
<b>23</b> Insurance .....	79,300.	7,024.	72,276.	
<b>24</b> 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.) .....				
<b>a</b> Other Implementation .....	1,858,085.	1,858,085.		
<b>b</b> Program Supplies .....	778,264.	778,264.		
<b>c</b> Vehicle and Equipment .....	561,161.	505,299.	55,862.	
<b>d</b> .....				
<b>e</b> All other expenses .....	335,503.	166,481.	139,678.	29,344.
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e .....	23,005,575.	17,967,080.	4,835,929.	202,566.
<b>26</b> <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ►  if following SOP 98-2 (ASC 958-720)

## Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing .....	8,957,852.	1	9,996,251.
	2 Savings and temporary cash investments .....	59,056.	2	88,661.
	3 Pledges and grants receivable, net .....	1,457,157.	3	1,405,758.
	4 Accounts receivable, net .....	466,457.	4	517,200.
	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 .....		5	
	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) .....		6	
	7 Notes and loans receivable, net .....		7	
	8 Inventories for sale or use .....	148,354.	8	64,418.
	9 Prepaid expenses and deferred charges .....	399,665.	9	172,997.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	1,254,831.		
	b Less: accumulated depreciation .....	10b 900,306.	318,608.	10c 354,525.
	11 Investments - publicly traded securities .....		11	
	12 Investments - other securities. See Part IV, line 11 .....		12	
	13 Investments - program-related. See Part IV, line 11 .....	736,370.	13	905,740.
	14 Intangible assets .....		14	
	15 Other assets. See Part IV, line 11 .....	53,681.	15	44,428.
	16 Total assets. Add lines 1 through 15 (must equal line 33) .....	12,597,200.	16	13,549,978.
Liabilities	17 Accounts payable and accrued expenses .....	1,677,914.	17	796,577.
	18 Grants payable .....		18	10,567.
	19 Deferred revenue .....	7,401,826.	19	8,641,808.
	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 .....		22	
	23 Secured mortgages and notes payable to unrelated third parties .....		23	
	24 Unsecured notes and loans payable to unrelated third parties .....	46,973.	24	13,478.
	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 .....		25	
	26 Total liabilities. Add lines 17 through 25 .....	9,126,713.	26	9,462,430.
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 .....	3,470,487.	27	3,617,742.
	28 Net assets with donor restrictions .....		28	469,806.
	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 .....	3,470,487.	32	4,087,548.
	33 Total liabilities and net assets/fund balances .....	12,597,200.	33	13,549,978.

Form 990 (2019)

**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	23,806,243.
2 Total expenses (must equal Part IX, column (A), line 25) .....	2	23,005,575.
3 Revenue less expenses. Subtract line 2 from line 1 .....	3	800,668.
4 Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) .....	4	3,470,487.
5 Net unrealized gains (losses) on investments .....	5	
6 Donated services and use of facilities .....	6	
7 Investment expenses .....	7	
8 Prior period adjustments .....	8	
9 Other changes in net assets or fund balances (explain on Schedule O) .....	9	-183,607.
10 Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) .....	10	4,087,548.

**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 in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? .....	2a	x
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:		
<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? .....	2b	x
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:		
<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? .....	2c	x
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 Single Audit Act and OMB Circular A-133? .....	3a	x
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits .....	3b	x

Form **990** (2019)

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

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section

4947(a)(1) nonexempt charitable trust.

► Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2019**

Open to Public  
Inspection

Name of the organization

International Development Enterprises

Employer identification number

23-2220051

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

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

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

(I) Name of supported organization	(II) EIN	(III) Type of organization (described on lines 1-10 above (see instructions))	(IV) Is the organization listed in your governing document?		(V) Amount of monetary support (see instructions)	(VI) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. 932021 09-25-19 Schedule A (Form 990 or 990-EZ) 2019

**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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	22,502,623.	24,884,442.	25,202,366.	23,169,653.	22,622,217.	118,381,301.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
3 The value of services or facilities furnished by a governmental unit to the organization without charge .....						
4 <b>Total.</b> Add lines 1 through 3 .....	22,502,623.	24,884,442.	25,202,366.	23,169,653.	22,622,217.	118,381,301.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						1,216,860.
<b>6 Public support.</b> Subtract line 5 from line 4.						117,164,441.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4 .....	22,502,623.	24,884,442.	25,202,366.	23,169,653.	22,622,217.	118,381,301.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	219,981.	264,946.	223,240.	111,449.	15,772.	835,388.
9 Net income from unrelated business activities, whether or not the business is regularly carried on .....						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	209,639.	-97,634.	319,103.	367,846.	183,101.	982,055.
<b>11 Total support.</b> Add lines 7 through 10						120,198,744.
<b>12 Gross receipts from related activities, etc. (see instructions)</b> .....					12	6,788,666.

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

organization, check this box and **stop here** ►

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

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)) .....	14	97.48	%
15 Public support percentage from 2018 Schedule A, Part II, line 14 .....	15	97.91	%
<b>16a 33 1/3% support test - 2019.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization ► <input checked="" type="checkbox"/>			
<b>b 33 1/3% support test - 2018.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization ► <input type="checkbox"/>			
<b>17a 10% -facts-and-circumstances test - 2019.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here</b> . Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>			
<b>b 10% -facts-and-circumstances test - 2018.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here</b> . Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>			
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► <input type="checkbox"/>			

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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 .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

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

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

15 Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f)) .....	15	%
16 Public support percentage from 2018 Schedule A, Part III, line 15 .....	16	%

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

17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f)) .....	17	%
18 Investment income percentage from 2018 Schedule A, Part III, line 17 .....	18	%

**19a 33 1/3% support tests - 2019.** 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 - 2018.** 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 in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
1		
2		
3a		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
10a		
10b		

**Part IV Supporting Organizations (continued)**

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

**Section B. Type I Supporting Organizations**

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's 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 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 in (2), 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  The organization satisfied the Activities Test. Complete line 2 below.
- b  The organization is the parent of each of its supported organizations. Complete line 3 below.
- c  The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).

2 Activities Test. Answer (a) and (b) below.

- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.

3 Parent of Supported Organizations. Answer (a) and (b) 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? Provide details in Part VI.
- b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.

	Yes	No
2a		
2b		
3a		
3b		

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

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part 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		
<b>8 Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	<b>8</b>		
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 <b>Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>		
e <b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):			
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 1 1/2% 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 .035.	6		
7 Recoveries of prior-year distributions	7		
<b>8 Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>		
Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 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 <b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

Schedule A (Form 990 or 990-EZ) 2019

**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	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in <b>Part VI</b> ). See instructions.	
<b>7 Total annual distributions.</b> Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	
9 Distributable amount for 2019 from Section C, line 6	
<b>10</b> Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
<b>1</b> Distributable amount for 2019 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2019 (reasonable cause required- explain in <b>Part VI</b> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2019			
a From 2014			
b From 2015			
c From 2016			
d From 2017			
e From 2018			
f <b>Total</b> of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
<b>4</b> Distributions for 2019 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
<b>5</b> Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>6</b> Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>7</b> <b>Excess distributions carryover to 2020.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
a Excess from 2015			
b Excess from 2016			
c Excess from 2017			
d Excess from 2018			
e Excess from 2019			

Schedule A (Form 990 or 990-EZ) 2019

**Part VI****Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12;

Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule A, Part II, Line 10, Explanation for Other Income:Other Revenue2015 Amount: \$ 209,639.2016 Amount: \$ 109,194.2018 Amount: \$ 260,832.2019 Amount: \$ 183,101.Foreign Currency Exchange2016 Amount: \$ -206,828.2017 Amount: \$ 319,103.2018 Amount: \$ 107,014.

## Schedule A

## **Identification of Excess Contributions Included on Part II, Line 5**

2019

\*\* Do Not File \*\*  
\*\*\* Not Open to Public Inspection \*\*\*

Total Excess Contributions to Schedule A, Part II, Line 5 .....

1,216,860.

**Schedule B**(Form 990, 990-EZ,  
or 990-PF)Department of the Treasury  
Internal Revenue Service**Schedule of Contributors**

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

OMB No. 1545-0047

**2019**

Name of the organization

International Development Enterprises

Employer identification number

23-2220051

Organization type (check one):

**Filers of:**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 organizationForm 990-PF  501(c)(3) exempt private foundation 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

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

**Special Rules**

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), 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, 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, 990-EZ, or 990-PF), 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, 990-EZ, or 990-PF).

Name of organization

International Development Enterprises

Employer identification number

23-2220051

**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		\$ 3,754,068.	<input checked="" type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
2		\$ 2,093,298.	<input checked="" type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
3		\$ 2,990,155.	<input checked="" type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
4		\$ 2,335,861.	<input checked="" type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
5		\$ 1,791,336.	<input checked="" type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
6		\$ 1,470,149.	<input checked="" type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)

Name of organization

International Development Enterprises

Employer identification number

23-2220051

**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
7		\$ 624,727.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8		\$ 897,510.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9		\$ 599,896.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10		\$ 615,098.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11		\$ 682,849.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12		\$ 979,249.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

International Development Enterprises

Employer identification number

23-2220051

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

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

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Name of organization

**Employer identification number**

## International Development Enterprises

23-2220051

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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 info. once.) ► \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

**SCHEDULE D**  
(Form 990)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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2019**Open to Public  
Inspection**Name of the organization**

International Development Enterprises

**Employer identification number**

23-2220051

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

Complete if the

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

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).	<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
	<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
	<input type="checkbox"/> Preservation of open space	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.		<b>Held at the End of the Tax Year</b>
a Total number of conservation easements .....	2a	
b Total acreage restricted by conservation easements .....	2b	
c Number of conservation easements on a certified historic structure included in (a) .....	2c	
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register .....	2d	
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► _____		
4 Number of states where property subject to conservation easement is located ► _____		
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► _____		
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \$ _____		
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.		

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

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

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.	► \$ _____
b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:	
(i) Revenue included on Form 990, Part VIII, line 1 .....	► \$ _____
(ii) Assets included in Form 990, Part X .....	► \$ _____
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:	
a Revenue included on Form 990, Part VIII, line 1 .....	► \$ _____
b Assets included in Form 990, Part X .....	► \$ _____

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

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

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- |    | Amount |
|----|--------|
| 1c |        |
| 1d |        |
| 1e |        |
| 1f |        |
- c Beginning balance .....
- d Additions during the year .....
- e Distributions during the year .....
- f Ending balance .....
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

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

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

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

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

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

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

- (i) Unrelated organizations .....
- (ii) Related organizations .....

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

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

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

**Part VI Land, Buildings, and Equipment.**

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land .....				
b Buildings .....				
c Leasehold improvements .....				
d Equipment .....		1,254,831.	900,306.	354,525.
e Other .....				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) ►				354,525.

Schedule D (Form 990) 2019

**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. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ►

**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) Investment In Subsidiaries	905,740.	End-of-Year Market Value
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		

Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ►

905,740.

**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, col. (B) line 15.) ►

**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)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►

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 ... 

Schedule D (Form 990) 2019

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

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

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

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

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

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

**Part XIII Supplemental Information.**

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

Part X, Line 2:

iDE qualifies as a tax exempt organization under section 501(c)(3) of the

internal revenue code and, therefore, no provision for federal income

taxes has been provided. In addition, iDE qualifies for the charitable

contribution deduction under section 170(c)(2) and has been classified as

an organization that is not a private foundation under section 509(a)(1).

iDE follows the guidance that clarifies the accounting for uncertainty in

income taxes recognized in an organization's consolidated financial

statements. iDE has no current obligation for unrelated business income

tax. iDE files as a tax-exempt organization.

**Part XIII Supplemental Information (continued)**

**SCHEDULE F**  
(Form 990)**Statement of Activities Outside the United States**

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

► Attach to Form 990.

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

OMB No. 1545-0047

**2019**Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue Service

Name of the organization

International Development Enterprises

Employer identification number

23-2220051

**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
Europe	0	0	Program Related Investments.	N/A	59,002.
East Asia and the Pacific	0	0	Program Related Investments.	N/A	621,628.
Sub-Saharan Africa	0	0	Program Related Investments.	N/A	225,110.
East Asia and the Pacific	3	416	Program Services	Agriculture, water, sanitation & hygiene, access to finance, climate change, gender,	6,664,009.
South Asia	2	155	Program Services	Agriculture, water, sanitation & hygiene, access to finance, climate change, gender,	5,869,206.
Sub-Saharan Africa	4	618	Program Services	Agriculture, water, sanitation & hygiene, access to finance, climate change, gender,	9,475,053.
Europe	1	1	Program Services	Agriculture, water, sanitation & hygiene, access to finance, climate change, gender,	1,878,099.
Central America and the Caribbean	1	17	Program Services	Agriculture, water, sanitation & hygiene, access to finance, climate change, gender,	748,533.
<b>3 a Subtotal</b> .....	11	1207			25,540,640.
<b>b Total from continuation sheets to Part I</b> .....	0	0			0.
<b>c Totals</b> (add lines 3a and 3b) .....	11	1207			25,540,640.

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

See Part V for Column (e) descriptions

Schedule F (Form 990) 2019

**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)

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

3 Enter total number of other organizations or entities ..... ► \_\_\_\_\_

**Part III Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)

**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.

Part I, line 3:

Accrual method.

Part I, Line 3, Column (e):

Region: East Asia and the Pacific

(e) Specific Types of Services in Region: Agriculture, water, sanitation & hygiene, access to finance, climate change, gender, nutrition and food security.

Region: South Asia

(e) Specific Types of Services in Region: Agriculture, water, sanitation & hygiene, access to finance, climate change, gender, nutrition and food security.

Region: Sub-Saharan Africa

(e) Specific Types of Services in Region: Agriculture, water, sanitation & hygiene, access to finance, climate change, gender, nutrition and food security.

Region: Europe

(e) Specific Types of Services in Region: Agriculture, water, sanitation & hygiene, access to finance, climate change, gender, nutrition and food security.

Region: Central America and the Caribbean

(e) Specific Types of Services in Region: Agriculture, water, sanitation & hygiene, access to finance, climate change, gender, nutrition and food

## 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.

security.

**SCHEDULE J**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

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

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

► Attach to Form 990.

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

OMB No. 1545-0047

**2019**

Open to Public  
Inspection

Name of the organization

International Development Enterprises

Employer identification number

23-2220051

**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 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 checked="" 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 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**

**X**

**4b**

**X**

**4c**

**X**

**5a**

**X**

**5b**

**X**

**6a**

**X**

**6b**

**X**

**7**

**X**

**8**

**X**

**9**

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

Schedule J (Form 990) 2019

**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.

### **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.

## Supplemental Information to Form 990 or 990-EZ

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

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

**2019**

Open to Public  
Inspection

Name of the organization

International Development Enterprises

Employer identification number

23-2220051

Form 990, Part III, Line 1

iDE is a global development organization that spans offices in 12

countries, encompassing 4 social enterprises, employing 1,234 people

directly, and indirectly enabling many more through our market-based

approaches in agriculture, water, sanitation, and hygiene (WASH); and

finance. iDE believes in the power of business to fight poverty and

works to create income opportunities for poor, rural households. iDE

co-creates with foundations, governments, individuals, for-profits, and

nonprofits to develop lasting solutions to poverty. We design and

deliver market-based solutions in agriculture and WASH in 11 countries

across Asia, Africa, and Central America. Much more than a collection

of technologies and field offices, we are a globally integrated staff,

passionate about innovation and entrepreneurs. Our bottom line is

measurably improving the lives of our clients: rural farmers, families,

and small businesses that are among the world's poorest. For every one

dollar spent by iDE, we commit to an average \$10 of income or

livelihood savings for our clients. In 2019, we achieved a global

average of \$18 to every one dollar invested by iDE. This impact is

rooted in reality and the data is readily available to anyone. This is

our method of ensuring that the investments by our donors, the rural

entrepreneurs that we are working with, the customers they are serving,

and our staff are having a measurable and direct impact. iDE's efforts

to date have helped more than 35 million people escape poverty and we

are committed to doubling this impact as quickly as possible.

Name of the organization	International Development Enterprises	Employer identification number 23-2220051
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Form 990, Part V, Line 4b, List of Foreign Countries:

Cambodia, Bangladesh, Nepal, Vietnam,

Ethiopia, Zambia, Ghana, Mozambique,

Burkina Faso, Honduras, Switzerland, India,

United Kingdom

Form 990, Part VI, Section A, line 1:

The executive committee consists of a minimum of five and a maximum of seven directors of the board including the chairperson and vice-chairperson of the board and such other board members as selected by the board. The committee has the power to act for the board between board meetings. All decisions of the executive committee are reported to the board at its next meeting.

Form 990, Part VI, Section B, line 11b:

The Form 990 is prepared by an independent CPA firm with information provided by management. The Form is then reviewed by the Chief Executive Officer, Vice President of Finance and the Finance Committee of the Board of Directors before being approved by the full board and being filed.

Form 990, Part VI, Section B, Line 12c:

Each director, principal officer, or member of a committee with powers delegated by the board of directors who has a direct or indirect financial interest are considered an interested person and must disclose any actual or possible conflict of interest. After disclosure of the financial interest and all material facts, and after any discussion with the interested person, the interested person shall leave the board of directors meeting while the determination of a conflict of interest is discussed and

Name of the organization	International Development Enterprises	Employer identification number 23-2220051
--------------------------	---------------------------------------	--

voted upon by the remaining members. The remaining members of the board of directors determine if a conflict of interest exists. If a conflict of interest exists, the interested person may make a presentation to the board of directors, but after the presentation must leave the meeting. The remaining members will discuss and vote on the transaction or arrangement involving the conflict of interest. This policy is enforced at each board meeting with proceedings documented in the meeting minutes.

Form 990, Part VI, Section B, Line 15a:

iDE's Board of Directors sets the salary of iDE's Chief Executive and also sets performance objectives for each fiscal year. Performance against these metrics determines, in part, annual salary increase and bonus for the CEO. iDE's Governance Committee of the Board of Directors reviewed executive compensation from the Humentum (Inside NGO) salary survey to benchmark iDE's Executive Compensation against other organizations as well as against iDE's HR policy framework in 2019.

Compensation for other high-level personnel and key employees is reviewed at least annually by members of management. A combination of performance, market rates from the Inside NGO survey, professional experience, and salary history were used by management to set these salaries. Management endeavors to ensure the competitiveness and appropriateness of salaries and benefits in line with IDE's HR policy framework. Every effort is made to ensure the process is thorough and transparent in accordance with IRS guidelines and iDE's policies and procedures. All decisions are documented in personnel files. This process was last completed in 2019.

Form 990, Part VI, Section C, Line 19:

932212 09-06-19

Schedule O (Form 990 or 990-EZ) (2019)

Name of the organization	International Development Enterprises	Employer identification number 23-2220051
--------------------------	---------------------------------------	--

The organization's governing documents and conflict of interest policy are  
not made available to the public. The financial statements are available to  
the public upon request and on Guidestar.

Form 990, Part IX, Line 11g, Other Fees:

Other Fees For Services:

Program service expenses	410,863.
Management and general expenses	319,695.
Fundraising expenses	70,601.
<b>Total expenses</b>	<b>801,159.</b>

Contracts:

Program service expenses	2,945,913.
Management and general expenses	0.
Fundraising expenses	0.
<b>Total expenses</b>	<b>2,945,913.</b>

Total Other Fees on Form 990, Part IX, line 11g, Col A 3,747,072.

Form 990, Part XI, line 9, Changes in Net Assets:

Foreign Currency Translation Adjustment	-183,607.
---	-----------

Form 990, Part XII, Line 2c

The process for overseeing and selecting an independent accountant has  
not changed from the prior year.

## 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](http://www.irs.gov/Form990) for instructions and the latest information.

2019

Open to Public  
Inspection

Name of the organization

International Development Enterprises

Employer identification number

23-2220051

**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
iDE UK - 82-2900576 Mainyard Studios, 90 Wallis Rd, Hackney Wick London, UNITED KINGDOM E9 5LN	Create income and livelihood opportunities for rural poor households	UNITED KINGDOM	1,723,290.	1,096,834.	International Development Enterprises
iDEal Tecnologias LLC - 45-4239275 1031 33rd St, Suite 270 Denver, CO 80205-2763	Water, Sanitation, and Hygiene	Colorado	0.	0.	International Development Enterprises

**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
iDE International Foundation 1031 33rd Street, Suite 270 Denver, CO 80205-2763	Fundraising	Switzerland	501(c)(3)	N/A	International Development Enterprises	X	
iDE Ghana C667/14, Kwabena Bonnie Crescent Accra, GHANA	Water, sanitation, hygiene and access to finance	Ghana	501(c)(3)	N/A	International Development Enterprises	X	
Grass Root - Small Land Holder Initiative A-77, DDA Sheds, Okhla Phase II New Delhi, INDIA	Helping poor farmers in developing countries escape poverty	India	501(c)(3)	N/A	iDEal Tecnologias, LLC	X	

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

Schedule R (Form 990) 2019

**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.

**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.

**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.

**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity .....
- b** Gift, grant, or capital contribution to related organization(s) .....
- c** Gift, grant, or capital contribution from related organization(s) .....
- d** Loans or loan guarantees to or for related organization(s) .....
- e** Loans or loan guarantees by related organization(s) .....
- f** Dividends from related organization(s) .....
- g** Sale of assets to related organization(s) .....
- h** Purchase of assets from related organization(s) .....
- i** Exchange of assets with related organization(s) .....
- j** Lease of facilities, equipment, or other assets to related organization(s) .....
- k** Lease of facilities, equipment, or other assets from related organization(s) .....
- l** Performance of services or membership or fundraising solicitations for related organization(s) .....
- m** Performance of services or membership or fundraising solicitations by related organization(s) .....
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....
- o** Sharing of paid employees with related organization(s) .....
- p** Reimbursement paid to related organization(s) for expenses .....
- q** Reimbursement paid by related organization(s) for expenses .....
- r** Other transfer of cash or property to related organization(s) .....
- s** Other transfer of cash or property from related organization(s) .....

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) IDE Ghana	D	62,293	Year End Balance
(2) IDE International Foundation	D	649,248	Year End Balance
(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.

**Part VII Supplemental Information**

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

Part IV, Identification of Related Organizations Taxable as Corp or Trust:

Name of Related Organization:

Hydrologic Social Enterprise Company Limited

Primary Activity: Manufacture and sale of household water purifiers in

Cambodia.

**Information Return of U.S. Persons With  
Respect to Certain Foreign Corporations**

OMB No. 1545-0123

► Go to [www.irs.gov/Form5471](http://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 **JAN 1**, 2019, and ending **DEC 31**, 2019Attachment  
Sequence No. **121**

Name of person filing this return

**A Identifying number**

23-2220051

**International Development Enterprises**

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

1031 33rd Street, No. 270

**B Category of filer (See instructions. Check applicable box(es)):**1  2  3  4  5 

City or town, state, and ZIP code

Denver, CO 80205-2763

**C Enter the total percentage of the foreign corporation's voting stock**

you owned at the end of its annual accounting period

100.00 %

Filer's tax year beginning **JAN 1**, 2019, and ending **DEC 31**, 2019**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** 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 corporationHydrologic Social Enterprise Company, LTD  
House 38B, ST. 494, Phsar Deum Thkov, Chamkamon  
Phnom Penh  
Cambodia**b(1)** Employer identification number, if any**b(2)** Reference ID number (see instructions)  
CB126232**c** Country under whose laws incorporated  
Cambodia

<b>d</b> Date of incorporation	<b>e</b> Principal place of business	<b>f</b> Principal business activity code number	<b>g</b> Principal business activity	<b>h</b> Functional currency
12/01/10	Cambodia	312110	MANUFACTURING	United States, Dollar

**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  
None**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  
None**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 differentSam Sothea  
House #97A, St. 19BT  
Phnom Penh City  
Cambodia**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	1,000	1,000

LHA For Paperwork Reduction Act Notice, see instructions.

Form **5471** (Rev. 12-2019)

**Schedule B Shareholders of Foreign Corporation**

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

**Part II Direct Shareholders of Foreign Corporation** (see instructions)

**Schedule C Income Statement**

**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). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for DASTM corporations.

		Functional Currency	U.S. Dollars
<b>Income</b>	1a Gross receipts or sales .....	1a	1,049,663.
	b Returns and allowances .....	1b	
	c Subtract line 1b from line 1a .....	1c	1,049,663.
	2 Cost of goods sold .....	2	405,852.
	3 Gross profit (subtract line 2 from line 1c) .....	3	643,811.
	4 Dividends .....	4	
	5 Interest .....	5	366.
	6a Gross rents .....	6a	
	b Gross royalties and license fees .....	6b	
	7 Net gain or (loss) on sale of capital assets .....	7	7,620.
8a Foreign currency transaction gain or loss - unrealized .....	8a		
b Foreign currency transaction gain or loss - realized .....	8b		
9 Other income (attach statement) .....	9	388,255.	
10 Total income (add lines 3 through 9) .....	10	1,040,052.	
<b>Deductions</b>	11 Compensation not deducted elsewhere .....	11	639,318.
	12a Rents .....	12a	45,017.
	b Royalties and license fees .....	12b	
	13 Interest .....	13	727.
	14 Depreciation not deducted elsewhere .....	14	38,795.
	15 Depletion .....	15	
	16 Taxes (exclude income tax expense (benefit)) .....	16	
	17 Other deductions (attach statement - exclude income tax expense (benefit)) .....	17	284,667.
18 Total deductions (add lines 11 through 17) .....	18	1,008,524.	
<b>Net Income</b>	19 Net income or (loss) before unusual or infrequently occurring items, and income tax expense (benefit) (subtract line 18 from line 10) .....	19	31,528.
	20 Unusual or infrequently occurring items .....	20	
	21a Income tax expense (benefit) - current .....	21a	5,621.
	b Income tax expense (benefit) - deferred .....	21b	
	22 Current year net income or (loss) per books (combine lines 19 through 21b) .....	22	25,907.
<b>Other Comprehensive Income</b>	23a Foreign currency translation adjustments .....	23a	
	b Other .....	23b	
	c Income tax expense (benefit) related to other comprehensive income .....	23c	
	24 Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c) .....	24	

Form **5471** (Rev. 12-2019)

**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 .....	119,531.	129,130.
2a Trade notes and accounts receivable .....	620,051.	469,286.
b Less allowance for bad debts .....	( )	( )
3 Derivatives .....	3	3
4 Inventories .....	189,677.	207,312.
5 Other current assets (attach statement) .....	See Statement 6	24,224.
6 Loans to shareholders and other related persons .....	314,020.	318,969.
7 Investment in subsidiaries (attach statement) .....	( 185,695.)	( 180,120.)
8 Other investments (attach statement) .....	8	8
9a Buildings and other depreciable assets .....	10a	10a
b Less accumulated depreciation .....	( )	( )
10a Depletable assets .....	11	11
b Less accumulated depletion .....	( )	( )
11 Land (net of any amortization) .....	12a	12a
12 Intangible assets:	12b	12b
a Goodwill .....	12c	12c
b Organization costs .....	12d	12d
c Patents, trademarks, and other intangible assets .....	( )	( )
d Less accumulated amortization for lines 12a, 12b, and 12c .....	13	13
13 Other assets (attach statement) .....	14	1,081,808.
14 Total assets .....	977,428.	
<b>Liabilities and Shareholders' Equity</b>		
15 Accounts payable .....	15	317,075.
16 Other current liabilities (attach statement) .....	16	341,095.
17 Derivatives .....	17	0.
18 Loans from shareholders and other related persons .....	18	125,000.
19 Other liabilities (attach statement) .....	See Statement 7	19
20 Capital stock:	20a	44,004.
a Preferred stock .....	20b	14,698.
b Common stock .....	21	297,921.
21 Paid-in or capital surplus (attach reconciliation) .....	22	297,921.
22 Retained earnings .....	23	297,808.
23 Less cost of treasury stock .....	( )	323,714.
24 Total liabilities and shareholders' equity .....	24	1,081,808.
		977,428.

**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? .....	X	
If "Yes," see the instructions for required statement.		
2 During the tax year, did the foreign corporation own an interest in any trust? .....	X	
3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as separate from their owner under Regulations sections 301.7701-2 and 301.7701-3 or did the foreign corporation own any foreign branches (see instructions)? .....		X
If "Yes," you are generally required to attach Form 8858 for each entity or branch (see instructions).		
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)? .....		X
If "Yes," complete lines 4b and 4c.		
b Enter the total amount of the base erosion payments .....	► \$ _____	
c Enter the total amount of the base erosion tax benefit .....	► \$ _____	
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? .....		X
If "Yes," complete line 5b.		
b Enter the total amount of the disallowed deductions (see instructions) .....	► \$ _____	

## Form 5471

## Other Income

## Statement 1

Description	Functional Currency	Exchange Rate	U.S. Dollar
Other Income			340,037.
Grant Income			48,218.
Total to 5471, Schedule C, line 9			388,255.

## Form 5471

## Other Deductions

## Statement 2

Description	Functional Currency	Exchange Rate	U.S. Dollar
Professional Fees			128,761.
Bad Debt Expenses			1,698.
Other Expenses			154,208.
Total to 5471, Schedule C, line 17			284,667.

## Form 5471

## Other Current Assets

## Statement 6

Description	Beg. of Annual Accounting Period	End of Annual Accounting Period
Tax Recoverable	24,224.	32,851.
Total to 5471, Page 4, Schedule F, line 5	24,224.	32,851.

## Form 5471

## Other Liabilities

## Statement 7

Description	Beg. of Annual Accounting Period	End of Annual Accounting Period
Provision For Retirement Benefits	44,004.	14,698.
Total to 5471, Page 4, Schedule F, line 19	44,004.	14,698.

**Schedule G Other Information (continued)**

	Yes	No
6a Is the filer of this Form 5471 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule M? .....	X	
If "Yes," complete lines 6b, 6c, and 6d.		
b Enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with the foreign corporation that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) (see instructions) .....	► \$ _____	
c Enter the amount of gross income derived from a license of property to the foreign corporation that the filer included in its computation of FDDEI (see instructions) .....	► \$ _____	
d Enter the amount of gross income derived from services provided to the foreign corporation that the filer included in its computation of FDDEI (see instructions) .....	► \$ _____	
7 During the tax year, was the foreign corporation a participant in any cost sharing arrangement? .....	X	
8 During the course of the tax year, did the foreign corporation become a participant in any cost sharing arrangement? .....	X	
9 If the answer to question 7 is "Yes," was the foreign corporation a participant in a cost sharing arrangement that was in effect before January 5, 2009? .....	X	
10 If the answer to question 7 is "Yes," did a U.S. taxpayer make any platform contributions as defined under Regulations section 1.482-7(c) to that cost sharing arrangement during the taxable year? .....	X	
11 If the answer to question 10 is "Yes," enter the present value of the platform contributions in U.S. dollars .....	► \$ _____	
12 If the answer to question 10 is "Yes," check the box for the method under Regulations section 1.482-7(g) used to determine the price of the platform contribution transaction(s):		
<input type="checkbox"/> Comparable uncontrolled transaction method	<input type="checkbox"/> Income method	<input type="checkbox"/> Acquisition price method
<input type="checkbox"/> Market capitalization method	<input type="checkbox"/> Residual profit split method	<input type="checkbox"/> Unspecified methods
13 From April 25, 2014, to December 31, 2017, did the foreign corporation purchase stock or securities of a shareholder of the foreign corporation for use in a triangular reorganization (within the meaning of Regulations section 1.358-6(b)(2))? .....	X	
14a Did the foreign corporation receive any intangible property in a prior year or the current tax year for which the U.S. transferor is required to report a section 367(d) annual income inclusion for the taxable year? .....	X	
If "Yes," go to line 14b.		
b Enter the amount of the earnings and profits reduction pursuant to section 367(d)(2)(B) for the taxable year .....	► \$ _____	
15 During the tax year, was the foreign corporation an expatriated foreign subsidiary under Regulations section 1.7874-12(a)(9)? .....	X	
If "Yes," see instructions and attach statement.		
16 During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4? .....	X	
If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G).		
17 During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)? .....	X	
18 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	
19 Did you answer "Yes" to any of the questions in the instructions for line 19? .....	X	
If "Yes," enter the corresponding code(s) from the instructions and attach statement (see instructions) .....	► _____	
20 Does the foreign corporation have interest expense disallowed under section 163(j) (see instructions)? .....	X	
If "Yes," enter the amount .....	► \$ _____	
21 Does the foreign corporation have previously disallowed interest expense under section 163(j) carried forward to the current tax year (see instructions)? .....	X	
If "Yes," enter the amount .....	► \$ _____	

Form **5471** (Rev. 12-2019)

**Schedule I Summary of Shareholder's Income From Foreign Corporation**

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

Name of U.S. shareholder ►	Identifying number ►	
1a Section 964(e)(4) Subpart F dividend income from the sale of stock of a lower-tier foreign corporation (see instructions) .....	1a	
b Section 245A(e)(2) Subpart F income from hybrid dividends of tiered corporations (see instructions) .....	1b	
c Section 954(c) Subpart F Foreign Personal Holding Company Income (enter result from Worksheet A) .....	1c	
d Section 954(d) Subpart F Foreign Base Company Sales Income (enter result from Worksheet A) .....	1d	
e Section 954(e) Subpart F Foreign Base Company Services Income (enter result from Worksheet A) .....	1e	
f Other subpart F income (see instructions) .....	1f	
2 Earnings invested in U.S. property (enter the result from Worksheet B in the instructions) .....	2	
3 Section 245A eligible dividends (see instructions) .....	3	
4 Factoring income .....	4	
See instructions for reporting amounts on lines 1, 2, and 4 on your income tax return.		
5 Dividends received (translated at spot rate on payment date under section 989(b)(1)) .....	5	
6 Exchange gain or (loss) on a distribution of previously taxed earnings and profits .....	6	

- Was any income of the foreign corporation blocked? .....
- Did any such income become unblocked during the tax year (see section 964(b))? .....

Yes	No
X	
X	

If the answer to either question is "Yes," attach an explanation.

Form **5471** (Rev. 12-2019)

**SCHEDULE E  
(Form 5471)**(Rev. December 2019)  
Department of the Treasury  
Internal Revenue Service**Income, War Profits, and Excess Profits Taxes Paid or Accrued**

OMB No. 1545-0123

► Attach to Form 5471.  
► Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.

Name of person filing Form 5471 <b>International Development Enterprises</b>			Identifying number <b>23-2220051</b>
Name of foreign corporation <b>Hydrologic Social Enterprise Company, LTD</b>			EIN (if any) <b>CB126232</b>
<b>a</b> Separate Category (Enter code - see instructions.) ..... <b>b</b> If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)			► <b>GEN</b> ► <b>CB</b>

**Part I Taxes for Which a Foreign Tax Credit Is Allowed**

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Country or U.S. Possession to Which Tax Is Paid (Enter code-see instructions. Use a separate line for each.)	(d) Foreign Tax Year of Foreign Corporation to Which Tax Relates (Year/Month/Day)	(e) U.S. Tax Year of Foreign Corporation to Which Tax Relates (Year/Month/Day)
1	Cambodia	00-0000000	CB	2019/12/31	2019/12/31
2					
3					
4					
5					
6					
7					
	(f) Income Subject to Tax in the Foreign Jurisdiction (see instructions)	(g) Tax Paid or Accrued (in local currency in which the tax is payable)	(h) Conversion Rate to U.S. Dollars	(i) In U.S. Dollars (divide column (g) by column (h))	(j) In Functional Currency of Foreign Corporation
1					0.
2					
3					
4					
5					
6					
7					
8	Total (combine lines 1 through 7 of column (i)). Report amount on Schedule E-1, line 4			►	
9	Total (combine lines 1 through 7 of column (j)). See instructions for Schedule H, line 2g			►	

**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) Other	(h) Total
1	Cambodia	00-0000000				5,621.		5,621.
2								
3	In functional currency (combine lines 1 and 2)						►	5,621.
4	In U.S. dollars (translated at the average exchange rate, as defined in section 989(b)(3) and related regulations (see instructions))						►	0.

912445  
12-11-19 LHA For Paperwork Reduction Act Notice, see instructions.

Schedule E (Form 5471) (Rev. 12-2019)

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

<b>IMPORTANT:</b> Enter amounts in U.S. dollars unless otherwise noted (see instructions).		<b>Taxes related to:</b>						
		<b>(a)</b> Post-2017 E&P Not Previously Taxed (post-2017 section 959(c)(3) balance)	<b>(b)</b> Post-1986 Undistributed Earnings (post-1986 and pre-2018 section 959(c)(3) balance)	<b>(c)</b> Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance) (in functional currency)	<b>(d)</b> Hovering Deficit and Suspended Taxes			
<b>1a</b>	Balance at beginning of year (as reported in prior year Schedule E-1) .....							
<b>b</b>	Beginning balance adjustments (attach statement) .....							
<b>c</b>	Adjusted beginning balance (combine lines 1a and 1b) .....							
<b>2</b>	Adjustment for redetermination of prior year U.S. tax liability .....							
<b>3a</b>	Taxes unsuspended under anti-splitter rules .....							
<b>b</b>	Taxes suspended under anti-splitter rules .....							
<b>4</b>	Taxes reported on Schedule E, Part I, line 8, column (i) .....							
<b>5a</b>	Taxes carried over in nonrecognition transactions .....							
<b>b</b>	Taxes reclassified as related to hovering deficit after nonrecognition transaction .....							
<b>6</b>	Other adjustments (attach statement) .....							
<b>7</b>	Taxes paid or accrued on accumulated E&P (combine lines 1c through 6) .....							
<b>8</b>	Taxes deemed paid with respect to inclusions under section 951(a)(1) (see instructions) .....							
<b>9</b>	Taxes deemed paid with respect to inclusions under section 951A (see instructions) ...							
<b>10</b>	Taxes deemed paid with respect to actual distributions .....							
<b>11</b>	Taxes on amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P .....							
<b>12</b>	Other (attach statement) .....							
<b>13</b>	Taxes related to hovering deficit offset of undistributed post-transaction E&P .....							
<b>14</b>	Balance at beginning of next year (combine lines 7 through 13) .....							
<b>(e) Taxes related to previously taxed E&amp;P (see instructions)</b>								
	<b>(i)</b> Section 965(a) Inclusion (section 959(c)(1)(A))	<b>(ii)</b> Section 965(b)(4)(A) (section 959(c)(1)(A))	<b>(iii)</b> Earnings Invested in U.S. Property (section 959(c)(1)(A))	<b>(iv)</b> Section 951A Inclusion (section 959(c)(1)(A))	<b>(v)</b> Section 245A(e)(2) Inclusion (section 959(c)(1)(A))	<b>(vi)</b> Section 959(e) (section 959(c)(1)(A))	<b>(vii)</b> Section 964(e)(4) Inclusion (section 959(c)(1)(A))	<b>(viii)</b> Section 951(a)(1)(A) Inclusion (section 959(c)(1)(A))
<b>1a</b>								
<b>b</b>								
<b>c</b>								
<b>2</b>								
<b>3a</b>								
<b>b</b>								
<b>4</b>								
<b>5a</b>								
<b>b</b>								
<b>6</b>								
<b>7</b>								
<b>8</b>								
<b>9</b>								
<b>10</b>								
<b>11</b>								
<b>12</b>								
<b>13</b>								
<b>14</b>								

**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)							
	(ix) Earnings Invested Excess Passive Assets (section 959(c)(1)(B))	(x) Section 965(a) Inclusion (section 959(c)(2))	(xi) Section 965(b)(4)(A) (section 959(c)(2))	(xii) Section 951A Inclusion (section 959(c)(2))	(xiii) Section 245A(e)(2) Inclusion (section 959(c)(2))	(xiv) Section 959(e) (section 959(c)(2))	(xv) Section 964(e)(4) Inclusion (section 959(c)(2))	(xvi) Section 951(a)(1)(A) Inclusion (section 959(c)(2))
1a								
b								
c								
2								
3a								
b								
4								
5a								
b								
6								
7								
8								
9								
10								
11								
12								
13								
14								

Schedule E (Form 5471) (Rev. 12-2019)

**SCHEDULE H  
(Form 5471)**(December 2018)  
Department of the Treasury  
Internal Revenue Service**Current Earnings and Profits**

OMB No. 1545-0123

► Attach to Form 5471.

► Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.

Name of person filing Form 5471 <b>International Development Enterprises</b>		<b>Identifying number</b> 23-2220051
Name of foreign corporation <b>Hydrologic Social Enterprise Company, LTD</b>	EIN (if any)	<b>Reference ID number</b> (see instr.) CB126232
<b>a</b> Separate Category (Enter code see instructions) .....	►	GEN
<b>b</b> If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) .....	►	

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

<b>1</b> Current year net income or (loss) per foreign books of account .....	<b>1</b>	25,907.
<b>2</b> 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
<b>a</b> Capital gains or losses .....	<b>2a</b>	
<b>b</b> Depreciation and amortization .....	<b>2b</b>	
<b>c</b> Depletion .....	<b>2c</b>	
<b>d</b> Investment or incentive allowance .....	<b>2d</b>	
<b>e</b> Charges to statutory reserves .....	<b>2e</b>	
<b>f</b> Inventory adjustments .....	<b>2f</b>	
<b>g</b> Income taxes (see Schedule E, Part I, line 9, column (j)) .....	<b>2g</b>	5,621.
<b>h</b> Foreign currency gains or losses .....	<b>2h</b>	
<b>i</b> Other (attach statement) .....	<b>2i</b>	
<b>3</b> Total net additions .....	<b>3</b>	5,621.
<b>4</b> Total net subtractions .....	<b>4</b>	
<b>5a</b> Current earnings and profits (line 1 plus line 3 minus line 4) .....	<b>5a</b>	31,528.
<b>b</b> DASTM gain or (loss) for foreign corporations that use DASTM (see instructions) .....	<b>5b</b>	
<b>c</b> Combine lines 5a and 5b .....	<b>5c</b>	31,528.
<b>d</b> 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)) .....	<b>5d</b>	31,528.
Enter exchange rate used for line 5d ►		

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule H (Form 5471) (12-2018)

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

(Rev. December 2019)

Department of the Treasury  
Internal Revenue Service**Information for Global Intangible Low-Taxed Income**

OMB No. 1545-0704

► Attach to Form 5471.

► Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.

Name of person filing Form 5471 <b>International Development Enterprises</b>	EIN (if any) <b>Hydrologic Social Enterprise Company, LTD</b>	Identifying number 23-2220051		
Name of foreign corporation		Reference ID number (see instr.) CB126232		
Separate Category (Enter code - see instructions)		► GEN		
		Functional Currency	Conversion Rate	U.S. Dollars
<b>1</b> Gross income .....	<b>1</b>	25,907.		
<b>2</b> Exclusions				
<b>a</b> Effectively connected income .....	<b>2a</b>			
<b>b</b> Subpart F income .....	<b>2b</b>			
<b>c</b> High-tax exception income per section 954(b)(4) .....	<b>2c</b>			
<b>d</b> Related party dividends .....	<b>2d</b>			
<b>e</b> Foreign oil and gas extraction income .....	<b>2e</b>			
<b>3</b> Total exclusions (total of lines 2a-2e) .....	<b>3</b>			
<b>4</b> Gross income less total exclusions (line 1 minus line 3) .....	<b>4</b>	25,907.		
<b>5</b> Deductions properly allocable to amount on line 4 .....	<b>5</b>	25,907.		
<b>6</b> Tested income (loss) (line 4 minus line 5) .....	<b>6</b>	0.	.000000	
<b>7</b> Tested foreign income taxes .....	<b>7</b>		.000000	
<b>8</b> Qualified business asset investment (QBAI) .....	<b>8</b>		.000000	
<b>9a</b> Interest expense included on line 5 .....	<b>9a</b>			
<b>b</b> Qualified interest expense .....	<b>9b</b>			
<b>c</b> Tested loss QBAI amount .....	<b>9c</b>			
<b>d</b> Tested interest expense (line 9a minus the sum of line 9b and line 9c). If zero or less, enter -0- .....	<b>9d</b>		.000000	
<b>10a</b> Interest income included in line 4 .....	<b>10a</b>			
<b>b</b> Qualified interest income .....	<b>10b</b>			
<b>c</b> Tested interest income (line 10a minus line 10b). If zero or less, enter -0- .....	<b>10c</b>		.000000	

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule I-1 (Form 5471) (Rev. 12-2019)

**SCHEDULE J**  
**(Form 5471)**

(Rev. December 2019)  
Department of the Treasury  
Internal Revenue Service

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

OMB No. 1545-0123

► Attach to Form 5471.

► Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.

Name of person filing Form 5471

Identifying number

International Development Enterprises

23-2220051

Name of foreign corporation

Hydrologic Social Enterprise Company, LTD

EIN (if any)

Reference ID number  
CB126232

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) ► CB

**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 amount for columns (e)(i), (e)(ii), (e)(iv), and (e)(x) through (e)(xii) (see instructions).

**Important:** Enter amounts in functional currency.

	(a) Post-2017 E&P Not Previously Taxed (post-2017 section 959(c)(3) balance)	(b) Post-1986 Undistributed Earnings (post-1986 and pre-2018 section 959(c)(3) balance)	(c) Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance)	(d) Hovering Deficit and Deduction for Suspended Taxes	(e) Previously Taxed E&P (see instructions)	
					(i) Section 965(a) Inclusion (section 959(c)(1)(A))	(ii) Section 965(b)(4)(A) (section 959(c)(1)(A))
1a	Balance at beginning of year (as reported on prior year Schedule J) .....		125,777.			
b	Beginning balance adjustments (attach statement) .....					
c	Adjusted beginning balance (combine lines 1a and 1b) .....		125,777.			
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) .....		31,528.			
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) .....		157,305.			
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 posttransaction E&P (see instructions) .....					
14	Balance at beginning of next year (combine lines 7 through 13) .....		157,305.			

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

	(e) Previously Taxed E&P (see instructions)							
	(iii) Earnings Invested in U.S. Property (section 959(c)(1)(A))	(iv) Section 951A Inclusion (section 959(c)(1)(A))	(v) Section 245A(e)(2) Inclusion (section 959(c)(1)(A))	(vi) Section 959(e) (section 959(c)(1)(A))	(vii) Section 964(e)(4) Inclusion (section 959(c)(1)(A))	(viii) Section 951(a)(1)(A) Inclusion (section 959(c)(1)(A))	(ix) Earnings Invested in Excess Passive Assets (section 959(c)(1)(B))	(x) Section 965(a) Inclusion (section 959(c)(2))
1a								
b								
c								
2a								
b								
3								
4								
5a								
b								
6								
7								
8								
9								
10								
11								
12								
13								
14								
	(e) Previously Taxed E&P (see instructions)						(f) Total Section 964(a) E&P (combine columns (a), (b), (c), and (e)(i) through (e)(xvi))	
	(xi) Section 965(b)(4)(A) (section 959(c)(2))	(xii) Section 951A Inclusion (section 959(c)(2))	(xiii) Section 245A(e)(2) Inclusion (section 959(c)(2))	(xiv) Section 959(e) (section 959(c)(2))	(xv) Section 964(e)(4) Inclusion (section 959(c)(2))	(xvi) Section 951(a)(1)(A) Inclusion (section 959(c)(2))		
1a							125,777.	
b							125,777.	
c							31,528.	
2a							157,305.	
b							157,305.	
3							157,305.	
4								
5a								
b								
6								
7								
8								
9								
10								
11								
12								
13								
14								

**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. 12-2019)

**SCHEDULE M**  
**(Form 5471)**  
(Rev. December 2018)

Department of the Treasury  
Internal Revenue Service

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

OMB No. 1545-0123

► Attach to Form 5471.

► Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.

Name of person filing Form 5471	Identifying number
International Development Enterprises	23-2220051
Name of foreign corporation	EIN (if any)
Hydrologic Social Enterprise Company, LTD	Reference ID number CB126232

**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 ► United States, Dollar

(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 instr.) .....					
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 Add lines 1 through 12 .....					
14 Purchases of stock in trade (inventory) .....					
15 Purchases of tangible property other than stock in trade .....					
16 Purchases of property rights (patents, trademarks, etc.) .....					
17 Platform contribution transaction payments paid .....					
18 Cost sharing transaction payments paid .....					
19 Compensation paid for technical, managerial, engineering, construction, or like services .....					
20 Commissions paid .....					
21 Rents, royalties, and license fees paid .....					
22 Hybrid dividends paid (see instructions) .....					
23 Dividends paid (exclude hybrid dividends paid) .....					
24 Interest paid .....					
25 Premiums paid for insurance or reinsurance .....					
26 Add lines 14 through 25 .....					
27 Accounts Payable .....					
28 Amounts borrowed (enter the maximum loan balance during the year) - see instr. .....					
29 Accounts Receivable .....					
30 Amounts loaned (enter the maximum loan balance during the year) - see instr. .....					

**SCHEDULE P  
(Form 5471)**

(Rev. December 2019)

Department of the Treasury  
Internal Revenue Service**Previously Taxed Earnings and Profits of U.S. Shareholder  
of Certain Foreign Corporations**

OMB No. 1545-0123

► Attach to Form 5471.

► Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.

Name of U.S. shareholder <b>International Development Enterprises</b>	Identifying number 23-2220051
Name of foreign corporation <b>Hydrologic Social Enterprise Company, LTD</b>	EIN (if any) CB126232
<b>a</b> Separate Category (Enter code - see instructions.) .....	► <b>GEN</b>
<b>b</b> If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) .....	► <b>CB</b>

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

	(a) Section 965(a) Inclusion (section 959(c)(1)(A))	(b) Section 965(b)(4)(A) (section 959(c)(1)(A))	(c) Earnings Invested in U.S. Property (section 959(c)(1)(A))	(d) Section 951A Inclusion (section 959(c)(1)(A))	(e) Section 245A(e)(2) Inclusion (section 959(c)(1)(A))	(f) Section 959(e) (section 959(c)(1)(A))	(g) Section 964(e)(4) Inclusion (section 959(c)(1)(A))
<b>1a</b> Balance at beginning of year (see instructions) .....							
<b>b</b> Beginning balance adjustments (attach statement) .....							
<b>c</b> Adjusted beginning balance (combine lines 1a and 1b) .....							
<b>2</b> Reduction for taxes unsuspended under anti-splitter rules .....							
<b>3</b> Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation .....							
<b>4</b> Previously taxed E&P carried over in nonrecognition transaction .....							
<b>5</b> Other adjustments (attach statement) .....							
<b>6</b> Total previously taxed E&P (combine lines 1c through 5) .....							
<b>7</b> Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P .....							
<b>8</b> Actual distributions of previously taxed E&P ...							
<b>9</b> Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P .....							
<b>10</b> Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions) ...							
<b>11</b> Other adjustments (attach statement) ...							
<b>12</b> Balance at beginning of next year (combine lines 6 through 11) .....							

LHA For Paperwork Reduction Act Notice, see instructions.

912365 12-18-19

Schedule P (Form 5471) (Rev. 12-2019)

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

	(h) Section 951(a)(1)(A) Inclusion (section 959(c)(1)(A))	(i) Earnings Invested in Excess Passive Assets (section 959(c)(1)(B))	(j) Section 965(a) Inclusion (section 959(c)(2))	(k) Section 965(b)(4)(A) (section 959(c)(2))	(l) Section 951A Inclusion (section 959(c)(2))	(m) Section 245A(e)(2) Inclusion (section 959(c)(2))	(n) Section 959(e) (section 959(c)(2))	(o) Section 964(e)(4) Inclusion (section 959(c)(2))	(p) Section 951(a)(1)(A) Inclusion (section 959(c)(2))	(q) Total
<b>1a</b>										
<b>b</b>										
<b>c</b>										
<b>2</b>										
<b>3</b>										
<b>4</b>										
<b>5</b>										
<b>6</b>										
<b>7</b>										
<b>8</b>										
<b>9</b>										
<b>10</b>										
<b>11</b>										
<b>12</b>										

Schedule P (Form 5471) (Rev. 12-2019)

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

	(a) Section 965(a) Inclusion (section 959(c)(1)(A))	(b) Section 965(b)(4)(A) (section 959(c)(1)(A))	(c) Earnings Invested in U.S. Property (section 959(c)(1)(A))	(d) Section 951A Inclusion (section 959(c)(1)(A))	(e) Section 245A(e)(2) Inclusion (section 959(c)(1)(A))	(f) Section 959(e) (section 959(c)(1)(A))	(g) Section 964(e)(4) Inclusion (section 959(c)(1)(A))
<b>1a</b> Balance at beginning of year (see instructions)							
<b>b</b> Beginning balance adjustments (attach statement) .....							
<b>c</b> Adjusted beginning balance (combine lines 1a and 1b) .....							
<b>2</b> Reduction for taxes unsuspended under anti-splitter rules .....							
<b>3</b> Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation .....							
<b>4</b> Previously taxed E&P carried over in nonrecognition transaction .....							
<b>5</b> Other adjustments (attach statement) .....							
<b>6</b> Total previously taxed E&P (combine lines 1c through 5) .....							
<b>7</b> Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P .....							
<b>8</b> Actual distributions of previously taxed E&P .....							
<b>9</b> Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P .....							
<b>10</b> Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions) .....							
<b>11</b> Other adjustments (attach statement) .....							
<b>12</b> Balance at beginning of next year (combine lines 6 through 11) .....							

Schedule P (Form 5471) (Rev. 12-2019)

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

	(h) Section 951(a)(1)(A) Inclusion (section 959(c)(1)(A))	(i) Earnings Invested in Excess Passive Assets (section 959(c)(1)(B))	(j) Section 965(a) Inclusion (section 959(c)(2))	(k) Section 965(b)(4)(A) (section 959(c)(2))	(l) Section 951A Inclusion (section 959(c)(2))	(m) Section 245A(e)(2) Inclusion (section 959(c)(2))	(n) Section 959(e) (section 959(c)(2))	(o) Section 964(e)(4) Inclusion (section 959(c)(2))	(p) Section 951(a)(1)(A) Inclusion (section 959(c)(2))	(q) Total
<b>1a</b>										
<b>b</b>										
<b>c</b>										
<b>2</b>										
<b>3</b>										
<b>4</b>										
<b>5</b>										
<b>6</b>										
<b>7</b>										
<b>8</b>										
<b>9</b>										
<b>10</b>										
<b>11</b>										
<b>12</b>										

Schedule P (Form 5471) (Rev. 12-2019)

**Information Return of U.S. Persons With  
Respect to Certain Foreign Corporations**

OMB No. 1545-0123

► Go to [www.irs.gov/Form5471](http://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 **JAN 1**, 2019, and ending **DEC 31**, 2019Attachment  
Sequence No. **121**

Name of person filing this return

**A Identifying number**

23-2220051

**International Development Enterprises**

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

1031 33rd Street, No. 270

**B Category of filer (See instructions. Check applicable box(es)):**1  2  3  4  5 

City or town, state, and ZIP code

Denver, CO 80205-2763

**C Enter the total percentage of the foreign corporation's voting stock**

you owned at the end of its annual accounting period

100.00 %

Filer's tax year beginning **JAN 1**, 2019, and ending **DEC 31**, 2019**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 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**

IDE Ghana

House #204, Jisonaayili Street, PO Box TL 2793

Tamale

Ghana

**b(1)** Employer identification number, if any**b(2)** Reference ID number (see instructions)  
GH126232**c** Country under whose laws incorporated  
Ghana

<b>d</b> Date of incorporation	<b>e</b> Principal place of business	<b>f</b> Principal business activity code number	<b>g</b> Principal business activity	<b>h</b> Functional currency
09/22/09	Tamale Ghana	483000	Irrigation	Ghana, Cedi

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

<b>a</b> Name, address, and identifying number of branch office or agent (if any) in the United States	<b>b</b> If a U.S. income tax return was filed, enter:	
	<b>(i)</b> Taxable income or (loss)	<b>(ii)</b> U.S. income tax paid (after all credits)
None		

<b>c</b> Name and address of foreign corporation's statutory or resident agent in country of incorporation	<b>d</b> 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
None	Intl Development Enterprises 1031 33rd St, Ste 270 Denver CO 80205-2763

**Schedule A Stock of the Foreign Corporation**

<b>(a)</b> Description of each class of stock	<b>(b)</b> Number of shares issued and outstanding	
	<b>(i)</b> Beginning of annual accounting period	<b>(ii)</b> End of annual accounting period
Common	1	1

LHA For Paperwork Reduction Act Notice, see instructions.

Form **5471** (Rev. 12-2019)

**Schedule B Shareholders of Foreign Corporation**

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

(a) Name, address, and identifying number of shareholder	(b) Description of each class of stock held by shareholder.	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period	(e) Pro rata share of Subpart F income (enter as a percentage)
IDE 1031 33rd St, Suite 270 Denver CO 80205-2763 23-2220051	Common 	1	1	100.00%

**Part II Direct Shareholders of Foreign Corporation** (see instructions)

Form **5471** (Rev. 12-2019)

**Schedule C Income Statement**

**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). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for DASTM corporations.

		Functional Currency	U.S. Dollars
<b>Income</b>	1a Gross receipts or sales .....	11,996,832.	2,246,097.
	b Returns and allowances .....		
	c Subtract line 1b from line 1a .....		
	2 Cost of goods sold .....		
	3 Gross profit (subtract line 2 from line 1c) .....		
	4 Dividends .....		
	5 Interest .....		
	6a Gross rents .....		
	b Gross royalties and license fees .....		
	7 Net gain or (loss) on sale of capital assets .....		
8a Foreign currency transaction gain or loss - unrealized .....			
b Foreign currency transaction gain or loss - realized .....			
9 Other income (attach statement) .....	See Statement 3		
10 Total income (add lines 3 through 9) .....		2,301,536.	
<b>Deductions</b>	11 Compensation not deducted elsewhere .....	34,675.	6,492.
	12a Rents .....	13,901.	2,603.
	b Royalties and license fees .....		
	13 Interest .....		
	14 Depreciation not deducted elsewhere .....		
	15 Depletion .....		
	16 Taxes (exclude income tax expense (benefit)) .....		
	17 Other deductions (attach statement - exclude income tax expense (benefit)) .....	See Statement 4	2,078,793.
18 Total deductions (add lines 11 through 17) .....		2,087,888.	
<b>Net Income</b>	19 Net income or (loss) before unusual or infrequently occurring items, and income tax expense (benefit) (subtract line 18 from line 10) .....	1,141,130.	213,648.
	20 Unusual or infrequently occurring items .....		
	21a Income tax expense (benefit) - current .....		
	b Income tax expense (benefit) - deferred .....		
	22 Current year net income or (loss) per books (combine lines 19 through 21b) .....		213,648.
<b>Other Comprehensive Income</b>	23a Foreign currency translation adjustments .....		
	b Other .....		
	c Income tax expense (benefit) related to other comprehensive income .....		
	24 Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c) .....		

Form 5471 (Rev. 12-2019)

**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 .....	1 127,712.	82,408.
2a Trade notes and accounts receivable .....	2a	
b Less allowance for bad debts .....	2b ( )	( )
3 Derivatives .....	3	
4 Inventories .....	4 10,925.	16,964.
5 Other current assets (attach statement) .....	5 363,721.	825,294.
6 Loans to shareholders and other related persons .....	6	
7 Investment in subsidiaries (attach statement) .....	7	
8 Other investments (attach statement) .....	8	
9a Buildings and other depreciable assets .....	9a 0.	0.
b Less accumulated depreciation .....	9b ( 0.)	( 0.)
10a Depletable assets .....	10a	
b Less accumulated depletion .....	10b ( )	( )
11 Land (net of any amortization) .....	11	
12 Intangible assets:		
a Goodwill .....	12a	
b Organization costs .....	12b	
c Patents, trademarks, and other intangible assets .....	12c	
d Less accumulated amortization for lines 12a, 12b, and 12c .....	12d ( )	( )
13 Other assets (attach statement) .....	13	
14 Total assets .....	14 502,358.	924,666.
<b>Liabilities and Shareholders' Equity</b>		
15 Accounts payable .....	15 168,764.	207,308.
16 Other current liabilities (attach statement) .....	16 198,155.	418,474.
17 Derivatives .....	17	
18 Loans from shareholders and other related persons .....	18	
19 Other liabilities (attach statement) .....	19 49,837.	14,346.
20 Capital stock:		
a Preferred stock .....	20a	
b Common stock .....	20b	
21 Paid-in or capital surplus (attach reconciliation) .....	21	
22 Retained earnings .....	22 85,602.	284,538.
23 Less cost of treasury stock .....	23 ( )	( )
24 Total liabilities and shareholders' equity .....	24 502,358.	924,666.

**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? .....	X	
If "Yes," see the instructions for required statement.		
2 During the tax year, did the foreign corporation own an interest in any trust? .....	X	
3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as separate from their owner under Regulations sections 301.7701-2 and 301.7701-3 or did the foreign corporation own any foreign branches (see instructions)? .....		X
If "Yes," you are generally required to attach Form 8858 for each entity or branch (see instructions).		
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)? .....		X
If "Yes," complete lines 4b and 4c.		
b Enter the total amount of the base erosion payments .....	► \$ _____	
c Enter the total amount of the base erosion tax benefit .....	► \$ _____	
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? .....		X
If "Yes," complete line 5b.		
b Enter the total amount of the disallowed deductions (see instructions) .....	► \$ _____	

## Form 5471

## Other Income

## Statement 3

Description	Functional Currency	Exchange Rate	U.S. Dollar
Other Income	296,110.	5.341190	55,439.
Total to 5471, Schedule C, line 9	296,110.		55,439.

## Form 5471

## Other Deductions

## Statement 4

Description	Functional Currency	Exchange Rate	U.S. Dollar
Program Costs	10,329,858.	5.341190	1,933,999.
Retirement Plan	1,396.	5.341190	261.
Employee Benefits	3,512.	5.341190	658.
Consultants	6,331.	5.341190	1,185.
Implementation Expenses	366,376.	5.341190	68,594.
Professional Fees	3,012.	5.341190	564.
Equipment/ vehicle rental	1,707.	5.341190	320.
Information technology	143.	5.341190	27.
Telephone and Communication	2,488.	5.341190	466.
Travel	72,536.	5.341190	13,580.
Fuel	7,300.	5.341190	1,367.
Repairs and Maintenance	4,266.	5.341190	799.
Bank fees	2,982.	5.341190	558.
Utilities	4,561.	5.341190	854.
SSNIT	2,179.	5.341190	408.
Postage/shipping	20.	5.341190	4.
Office Supplies	49,483.	5.341190	9,264.
Office expenses	1,907.	5.341190	357.
Foreign Exchange Loss	117,795.	5.341190	22,054.
Small equipments	22,584.	5.341190	4,228.
Contract Staff	44,904.	5.341190	8,407.
Relocation	1,500.	5.341190	281.
Bad Debt Expenses	54,861.	5.341190	10,271.
Insurance	1,535.	5.341190	287.
Total to 5471, Schedule C, line 17	11,103,236.		2,078,793.

Form 5471

Other Current Assets

Statement 8

Description	Beg. of Annual Accounting Period	End of Annual Accounting Period
Prepaid Expenses	34,880.	37,811.
Program Receivables	328,441.	779,087.
Other Receivables	400.	8,396.
Total to 5471, Page 4, Schedule F, line 5	363,721.	825,294.

Form 5471

Other Current Liabilities

Statement 9

Description	Beg. of Annual Accounting Period	End of Annual Accounting Period
Deferred Revenue	198,155.	418,474.
Total to 5471, Page 4, Schedule F, line 16	198,155.	418,474.

Form 5471

Other Liabilities

Statement 10

Description

LONG-TERM LIABILITIES

Total to 5471, Page 4, Schedule F, line 19

Beg. of Annual Accounting Period	End of Annual Accounting Period
49,837.	14,346.
49,837.	14,346.

**Schedule G Other Information (continued)**

	Yes	No
6a Is the filer of this Form 5471 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule M? .....	X	
If "Yes," complete lines 6b, 6c, and 6d.		
b Enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with the foreign corporation that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) (see instructions) .....	► \$ _____	
c Enter the amount of gross income derived from a license of property to the foreign corporation that the filer included in its computation of FDDEI (see instructions) .....	► \$ _____	
d Enter the amount of gross income derived from services provided to the foreign corporation that the filer included in its computation of FDDEI (see instructions) .....	► \$ _____	
7 During the tax year, was the foreign corporation a participant in any cost sharing arrangement? .....	X	
8 During the course of the tax year, did the foreign corporation become a participant in any cost sharing arrangement? .....	X	
9 If the answer to question 7 is "Yes," was the foreign corporation a participant in a cost sharing arrangement that was in effect before January 5, 2009? .....	X	
10 If the answer to question 7 is "Yes," did a U.S. taxpayer make any platform contributions as defined under Regulations section 1.482-7(c) to that cost sharing arrangement during the taxable year? .....	X	
11 If the answer to question 10 is "Yes," enter the present value of the platform contributions in U.S. dollars .....	► \$ _____	
12 If the answer to question 10 is "Yes," check the box for the method under Regulations section 1.482-7(g) used to determine the price of the platform contribution transaction(s):		
<input type="checkbox"/> Comparable uncontrolled transaction method	<input type="checkbox"/> Income method	<input type="checkbox"/> Acquisition price method
<input type="checkbox"/> Market capitalization method	<input type="checkbox"/> Residual profit split method	<input type="checkbox"/> Unspecified methods
13 From April 25, 2014, to December 31, 2017, did the foreign corporation purchase stock or securities of a shareholder of the foreign corporation for use in a triangular reorganization (within the meaning of Regulations section 1.358-6(b)(2))? .....	X	
14a Did the foreign corporation receive any intangible property in a prior year or the current tax year for which the U.S. transferor is required to report a section 367(d) annual income inclusion for the taxable year? .....	X	
If "Yes," go to line 14b.		
b Enter the amount of the earnings and profits reduction pursuant to section 367(d)(2)(B) for the taxable year .....	► \$ _____	
15 During the tax year, was the foreign corporation an expatriated foreign subsidiary under Regulations section 1.7874-12(a)(9)? .....	X	
If "Yes," see instructions and attach statement.		
16 During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4? .....	X	
If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G).		
17 During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)? .....	X	
18 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	
19 Did you answer "Yes" to any of the questions in the instructions for line 19? .....	X	
If "Yes," enter the corresponding code(s) from the instructions and attach statement (see instructions) .....	► _____	
20 Does the foreign corporation have interest expense disallowed under section 163(j) (see instructions)? .....	X	
If "Yes," enter the amount .....	► \$ _____	
21 Does the foreign corporation have previously disallowed interest expense under section 163(j) carried forward to the current tax year (see instructions)? .....	X	
If "Yes," enter the amount .....	► \$ _____	

Form **5471** (Rev. 12-2019)

**Schedule I Summary of Shareholder's Income From Foreign Corporation**

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

Name of U.S. shareholder ►	Identifying number ►	
1a Section 964(e)(4) Subpart F dividend income from the sale of stock of a lower-tier foreign corporation (see instructions) .....	1a	
b Section 245A(e)(2) Subpart F income from hybrid dividends of tiered corporations (see instructions) .....	1b	
c Section 954(c) Subpart F Foreign Personal Holding Company Income (enter result from Worksheet A) .....	1c	
d Section 954(d) Subpart F Foreign Base Company Sales Income (enter result from Worksheet A) .....	1d	
e Section 954(e) Subpart F Foreign Base Company Services Income (enter result from Worksheet A) .....	1e	
f Other subpart F income (see instructions) .....	1f	
2 Earnings invested in U.S. property (enter the result from Worksheet B in the instructions) .....	2	
3 Section 245A eligible dividends (see instructions) .....	3	
4 Factoring income .....	4	
See instructions for reporting amounts on lines 1, 2, and 4 on your income tax return.		
5 Dividends received (translated at spot rate on payment date under section 989(b)(1)) .....	5	
6 Exchange gain or (loss) on a distribution of previously taxed earnings and profits .....	6	

- Was any income of the foreign corporation blocked? .....
- Did any such income become unblocked during the tax year (see section 964(b))? .....

Yes	No

If the answer to either question is "Yes," attach an explanation.

Form **5471** (Rev. 12-2019)

**SCHEDULE H  
(Form 5471)**(December 2018)  
Department of the Treasury  
Internal Revenue Service**Current Earnings and Profits**

OMB No. 1545-0123

► Attach to Form 5471.

► Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.

Name of person filing Form 5471

International Development Enterprises

**Identifying number**

23-2220051

Name of foreign corporation

IDE Ghana

**EIN (if any)****Reference ID number (see instr.)**

GH126232

- 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) ..... ►

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

<b>1</b>	Current year net income or (loss) per foreign books of account		<b>1</b>	1,141,130.
<b>2</b>	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	
<b>2a</b>				
<b>2b</b>				
<b>2c</b>				
<b>2d</b>				
<b>2e</b>				
<b>2f</b>				
<b>2g</b>				
<b>2h</b>				
<b>2i</b>	48,002.			
<b>3</b>		48,002.		
<b>4</b>				
<b>5a</b>	Current earnings and profits (line 1 plus line 3 minus line 4)		<b>5a</b>	1,189,132.
<b>5b</b>	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions)		<b>5b</b>	
<b>5c</b>	Combine lines 5a and 5b		<b>5c</b>	1,189,132.
<b>5d</b>	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))		<b>5d</b>	222,634.
Enter exchange rate used for line 5d ►				5.341190

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule H (Form 5471) (12-2018)

Form 5471

Other Net Adjustments

Statement 13

Description	Net Additions	Net Subtractions
Bad Debt Adjustment	48,002.	0.
Total to 5471, Schedule H, line 2i	48,002.	0.

**SCHEDULE J**  
**(Form 5471)**

(Rev. December 2019)  
Department of the Treasury  
Internal Revenue Service

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

OMB No. 1545-0123

► Attach to Form 5471.

► Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.

Name of person filing Form 5471

Identifying number

International Development Enterprises

23-2220051

Name of foreign corporation

IDE Ghana

EIN (if any)

Reference ID number  
GH126232

**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)

► GH

**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 amount for columns (e)(i), (e)(ii), (e)(iv), and (e)(x) through (e)(xii) (see instructions).

**Important:** Enter amounts in functional currency.

		(a) Post-2017 E&P Not Previously Taxed (post-2017 section 959(c)(3) balance)	(b) Post-1986 Undistributed Earnings (post-1986 and pre-2018 section 959(c)(3) balance)	(c) Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance)	(d) Hovering Deficit and Deduction for Suspended Taxes	(e) Previously Taxed E&P (see instructions)	
						(i) Section 965(a) Inclusion (section 959(c)(1)(A))	(ii) Section 965(b)(4)(A) (section 959(c)(1)(A))
<b>1a</b>	Balance at beginning of year (as reported on prior year Schedule J)		407,284.				
<b>b</b>	Beginning balance adjustments (attach statement)						
<b>c</b>	Adjusted beginning balance (combine lines 1a and 1b)		407,284.				
<b>2a</b>	Reduction for taxes unsuspended under anti-splitter rules						
<b>b</b>	Disallowed deduction for taxes suspended under anti-splitter rules						
<b>3</b>	Current year E&P (or deficit in E&P)		1,189,132.				
<b>4</b>	E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation						
<b>5a</b>	E&P carried over in nonrecognition transaction						
<b>b</b>	Reclassify deficit in E&P as hovering deficit after nonrecognition transaction						
<b>6</b>	Other adjustments (attach statement)						
<b>7</b>	Total current and accumulated E&P (combine lines 1c through 6)		1,596,416.				
<b>8</b>	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P						
<b>9</b>	Actual distributions						
<b>10</b>	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P						
<b>11</b>	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)						
<b>12</b>	Other adjustments (attach statement)						
<b>13</b>	Hovering deficit offset of undistributed posttransaction E&P (see instructions)						
<b>14</b>	Balance at beginning of next year (combine lines 7 through 13)		1,596,416.				

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

	(e) Previously Taxed E&P (see instructions)							
	(iii) Earnings Invested in U.S. Property (section 959(c)(1)(A))	(iv) Section 951A Inclusion (section 959(c)(1)(A))	(v) Section 245A(e)(2) Inclusion (section 959(c)(1)(A))	(vi) Section 959(e) (section 959(c)(1)(A))	(vii) Section 964(e)(4) Inclusion (section 959(c)(1)(A))	(viii) Section 951(a)(1)(A) Inclusion (section 959(c)(1)(A))	(ix) Earnings Invested in Excess Passive Assets (section 959(c)(1)(B))	(x) Section 965(a) Inclusion (section 959(c)(2))
1a								
b								
c								
2a								
b								
3								
4								
5a								
b								
6								
7								
8								
9								
10								
11								
12								
13								
14								
	(e) Previously Taxed E&P (see instructions)						(f) Total Section 964(a) E&P (combine columns (a), (b), (c), and (e)(i) through (e)(xvi))	
	(xi) Section 965(b)(4)(A) (section 959(c)(2))	(xii) Section 951A Inclusion (section 959(c)(2))	(xiii) Section 245A(e)(2) Inclusion (section 959(c)(2))	(xiv) Section 959(e) (section 959(c)(2))	(xv) Section 964(e)(4) Inclusion (section 959(c)(2))	(xvi) Section 951(a)(1)(A) Inclusion (section 959(c)(2))		
1a								407,284.
b								
c								407,284.
2a								
b								
3								1,189,132.
4								
5a								
b								
6								
7								1,596,416.
8								
9								
10								
11								
12								
13								
14								1,596,416.

**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. 12-2019)

**SCHEDULE M**  
**(Form 5471)**  
(Rev. December 2018)

Department of the Treasury  
Internal Revenue Service

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

OMB No. 1545-0123

► Attach to Form 5471.

► Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.

Name of person filing Form 5471

Identifying number

International Development Enterprises

23-2220051

Name of foreign corporation

EIN (if any)

Reference ID number

IDE Ghana

GH126232

**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 ► **Ghana, Cedi**

5.341190

(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 instr.) .....					
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 Add lines 1 through 12 .....					
14 Purchases of stock in trade (inventory) .....					
15 Purchases of tangible property other than stock in trade .....					
16 Purchases of property rights (patents, trademarks, etc.) .....					
17 Platform contribution transaction payments paid .....					
18 Cost sharing transaction payments paid .....					
19 Compensation paid for technical, managerial, engineering, construction, or like services .....					
20 Commissions paid .....					
21 Rents, royalties, and license fees paid .....					
22 Hybrid dividends paid (see instructions) .....					
23 Dividends paid (exclude hybrid dividends paid) .....					
24 Interest paid .....					
25 Premiums paid for insurance or reinsurance .....					
26 Add lines 14 through 25 .....					
27 Accounts Payable .....					
28 Amounts borrowed (enter the maximum loan balance during the year) - see instr. .....					
29 Accounts Receivable .....					
30 Amounts loaned (enter the maximum loan balance during the year) - see instr. .....					

**SCHEDULE P  
(Form 5471)**

(Rev. December 2019)

Department of the Treasury  
Internal Revenue Service**Previously Taxed Earnings and Profits of U.S. Shareholder  
of Certain Foreign Corporations**

OMB No. 1545-0123

► Attach to Form 5471.

► Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.

Name of U.S. shareholder <b>International Development Enterprises</b>	Identifying number 23-2220051
Name of foreign corporation <b>IDE Ghana</b>	Reference ID number (see instructions) GH126232
<b>a</b> Separate Category (Enter code - see instructions) .....	► GEN
<b>b</b> If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) .....	► GH

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

	(a) Section 965(a) Inclusion (section 959(c)(1)(A))	(b) Section 965(b)(4)(A) (section 959(c)(1)(A))	(c) Earnings Invested in U.S. Property (section 959(c)(1)(A))	(d) Section 951A Inclusion (section 959(c)(1)(A))	(e) Section 245A(e)(2) Inclusion (section 959(c)(1)(A))	(f) Section 959(e) (section 959(c)(1)(A))	(g) Section 964(e)(4) Inclusion (section 959(c)(1)(A))
<b>1a</b> Balance at beginning of year (see instructions) .....							
<b>b</b> Beginning balance adjustments (attach statement) .....							
<b>c</b> Adjusted beginning balance (combine lines 1a and 1b) .....							
<b>2</b> Reduction for taxes unsuspended under anti-splitter rules .....							
<b>3</b> Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation .....							
<b>4</b> Previously taxed E&P carried over in nonrecognition transaction .....							
<b>5</b> Other adjustments (attach statement) .....							
<b>6</b> Total previously taxed E&P (combine lines 1c through 5) .....							
<b>7</b> Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P .....							
<b>8</b> Actual distributions of previously taxed E&P ...							
<b>9</b> Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P .....							
<b>10</b> Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions) ...							
<b>11</b> Other adjustments (attach statement) ...							
<b>12</b> Balance at beginning of next year (combine lines 6 through 11) .....							

LHA For Paperwork Reduction Act Notice, see instructions.

912365 12-18-19

Schedule P (Form 5471) (Rev. 12-2019)

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

	(h) Section 951(a)(1)(A) Inclusion (section 959(c)(1)(A))	(i) Earnings Invested in Excess Passive Assets (section 959(c)(1)(B))	(j) Section 965(a) Inclusion (section 959(c)(2))	(k) Section 965(b)(4)(A) (section 959(c)(2))	(l) Section 951A Inclusion (section 959(c)(2))	(m) Section 245A(e)(2) Inclusion (section 959(c)(2))	(n) Section 959(e) (section 959(c)(2))	(o) Section 964(e)(4) Inclusion (section 959(c)(2))	(p) Section 951(a)(1)(A) Inclusion (section 959(c)(2))	(q) Total
<b>1a</b>										
<b>b</b>										
<b>c</b>										
<b>2</b>										
<b>3</b>										
<b>4</b>										
<b>5</b>										
<b>6</b>										
<b>7</b>										
<b>8</b>										
<b>9</b>										
<b>10</b>										
<b>11</b>										
<b>12</b>										

Schedule P (Form 5471) (Rev. 12-2019)

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

	(a) Section 965(a) Inclusion (section 959(c)(1)(A))	(b) Section 965(b)(4)(A) (section 959(c)(1)(A))	(c) Earnings Invested in U.S. Property (section 959(c)(1)(A))	(d) Section 951A Inclusion (section 959(c)(1)(A))	(e) Section 245A(e)(2) Inclusion (section 959(c)(1)(A))	(f) Section 959(e) (section 959(c)(1)(A))	(g) Section 964(e)(4) Inclusion (section 959(c)(1)(A))
<b>1a</b> Balance at beginning of year (see instructions)							
<b>b</b> Beginning balance adjustments (attach statement) .....							
<b>c</b> Adjusted beginning balance (combine lines 1a and 1b) .....							
<b>2</b> Reduction for taxes unsuspended under anti-splitter rules .....							
<b>3</b> Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation .....							
<b>4</b> Previously taxed E&P carried over in nonrecognition transaction .....							
<b>5</b> Other adjustments (attach statement) .....							
<b>6</b> Total previously taxed E&P (combine lines 1c through 5) .....							
<b>7</b> Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P .....							
<b>8</b> Actual distributions of previously taxed E&P .....							
<b>9</b> Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P .....							
<b>10</b> Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions) .....							
<b>11</b> Other adjustments (attach statement) .....							
<b>12</b> Balance at beginning of next year (combine lines 6 through 11) .....							

Schedule P (Form 5471) (Rev. 12-2019)

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

	(h) Section 951(a)(1)(A) Inclusion (section 959(c)(1)(A))	(i) Earnings Invested in Excess Passive Assets (section 959(c)(1)(B))	(j) Section 965(a) Inclusion (section 959(c)(2))	(k) Section 965(b)(4)(A) (section 959(c)(2))	(l) Section 951A Inclusion (section 959(c)(2))	(m) Section 245A(e)(2) Inclusion (section 959(c)(2))	(n) Section 959(e) (section 959(c)(2))	(o) Section 964(e)(4) Inclusion (section 959(c)(2))	(p) Section 951(a)(1)(A) Inclusion (section 959(c)(2))	(q) Total
<b>1a</b>										
<b>b</b>										
<b>c</b>										
<b>2</b>										
<b>3</b>										
<b>4</b>										
<b>5</b>										
<b>6</b>										
<b>7</b>										
<b>8</b>										
<b>9</b>										
<b>10</b>										
<b>11</b>										
<b>12</b>										

Schedule P (Form 5471) (Rev. 12-2019)

**Information Return of U.S. Persons With  
Respect to Certain Foreign Corporations**

OMB No. 1545-0123

► Go to [www.irs.gov/Form5471](http://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 **JAN 1**, 2019, and ending **DEC 31**, 2019Attachment  
Sequence No. **121**

Name of person filing this return

**A Identifying number**

23-2220051

**International Development Enterprises**

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

1031 33rd Street, No. 270

**B Category of filer (See instructions. Check applicable box(es)):**1  2  3  4  5 

City or town, state, and ZIP code

Denver, CO 80205-2763

**C Enter the total percentage of the foreign corporation's voting stock**

you owned at the end of its annual accounting period

100.00 %

Filer's tax year beginning **JAN 1**, 2019, and ending **DEC 31**, 2019**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** 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 corporationIDE International Foundation  
Muhlemattstrasse 45  
Bern 3007  
Switzerland**b(1)** Employer identification number, if any**b(2)** Reference ID number (see instructions)  
SZ126232**c** Country under whose laws incorporated  
Switzerland

<b>d</b> Date of incorporation 10/28/02	<b>e</b> Principal place of business Bern Switzerland	<b>f</b> Principal business activity code number 813000	<b>g</b> Principal business activity FOUNDATION	<b>h</b> Functional currency Switzerland, Franc
--	---	--	--	--

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

<b>a</b> Name, address, and identifying number of branch office or agent (if any) in the United States None	<b>b</b> If a U.S. income tax return was filed, enter:	
	<b>(i)</b> Taxable income or (loss)	<b>(ii)</b> U.S. income tax paid (after all credits)
<b>c</b> Name and address of foreign corporation's statutory or resident agent in country of incorporation None		<b>d</b> 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 Intl Development Enterprises 1031 33rd St, Ste 270 Denver CO 80205-2763

**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	1	1

LHA For Paperwork Reduction Act Notice, see instructions.

Form **5471** (Rev. 12-2019)

**Schedule B Shareholders of Foreign Corporation**

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

(a) Name, address, and identifying number of shareholder	(b) Description of each class of stock held by shareholder.	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period	(e) Pro rata share of Subpart F income (enter as a percentage)
iDE 1031 33rd St, Suite 270 Denver CO 80205-2763 23-2220051	Common	1	1	100.00%

**Part II Direct Shareholders of Foreign Corporation** (see instructions)

(a) Name, address, and identifying number of shareholder. Also include country of incorporation or formation, if applicable.	(b) Description of each class of stock held by shareholder. <b>Note:</b> This description should match the corresponding description entered in Schedule A, column (a).	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period
iDE 1031 33rd St, Suite 270 Denver CO 80205-2763 23-2220051	Common	1	1

Form **5471** (Rev. 12-2019)

**Schedule C Income Statement**

**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). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for DASTM corporations.

		Functional Currency	U.S. Dollars	
<b>Income</b>	1a Gross receipts or sales .....	23,519.	23,661.	
	b Returns and allowances .....			
	c Subtract line 1b from line 1a .....			
	2 Cost of goods sold .....			
	3 Gross profit (subtract line 2 from line 1c) .....			
	4 Dividends .....			
	5 Interest .....			
	6a Gross rents .....			
	b Gross royalties and license fees .....			
	7 Net gain or (loss) on sale of capital assets .....			
8a Foreign currency transaction gain or loss - unrealized .....				
b Foreign currency transaction gain or loss - realized .....				
9 Other income (attach statement) .....				
10 Total income (add lines 3 through 9) .....	8,623.	8,675.		
<b>Deductions</b>	11 Compensation not deducted elsewhere .....	11		
	12a Rents .....	12a		
	b Royalties and license fees .....			
	13 Interest .....	13	349.	351.
	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)) .....	17	2,600.	2,616.
18 Total deductions (add lines 11 through 17) .....	18	2,949.	2,967.	
<b>Net Income</b>	19 Net income or (loss) before unusual or infrequently occurring items, and income tax expense (benefit) (subtract line 18 from line 10) .....	19	5,674.	5,708.
	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	5,674.	5,708.
<b>Other Comprehensive Income</b>	23a Foreign currency translation adjustments .....	23a		
	b Other .....	23b		
	c Income tax expense (benefit) related to other comprehensive income .....	23c		
	24 Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c) .....	24		

Form **5471** (Rev. 12-2019)

**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 .....	1 698,896.	701,217.	
2a Trade notes and accounts receivable .....	2a 9,819.	9,641.	
b Less allowance for bad debts .....	2b ( )	( )	
3 Derivatives .....	3		
4 Inventories .....	4		
5 Other current assets (attach statement) .....	See Statement 11		
6 Loans to shareholders and other related persons .....	6		
7 Investment in subsidiaries (attach statement) .....	7		
8 Other investments (attach statement) .....	8		
9a Buildings and other depreciable assets .....	9a		
b Less accumulated depreciation .....	9b ( )	( )	
10a Depletable assets .....	10a		
b Less accumulated depletion .....	10b ( )	( )	
11 Land (net of any amortization) .....	11		
12 Intangible assets:			
a Goodwill .....	12a		
b Organization costs .....	12b		
c Patents, trademarks, and other intangible assets .....	12c		
d Less accumulated amortization for lines 12a, 12b, and 12c .....	12d ( )	( )	
13 Other assets (attach statement) .....	13		
14 Total assets .....	14 708,882.	710,858.	
<b>Liabilities and Shareholders' Equity</b>			
15 Accounts payable .....	15		
16 Other current liabilities (attach statement) .....	See Statement 12	16 654,371.	651,856.
17 Derivatives .....	17		
18 Loans from shareholders and other related persons .....	18		
19 Other liabilities (attach statement) .....	19		
20 Capital stock:			
a Preferred stock .....	20a		
b Common stock .....	20b		
21 Paid-in or capital surplus (attach reconciliation) .....	21		
22 Retained earnings .....	22 54,511.	59,002.	
23 Less cost of treasury stock .....	23 ( )	( )	
24 Total liabilities and shareholders' equity .....	24 708,882.	710,858.	

**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? .....	X	
If "Yes," see the instructions for required statement.		
2 During the tax year, did the foreign corporation own an interest in any trust? .....	X	
3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as separate from their owner under Regulations sections 301.7701-2 and 301.7701-3 or did the foreign corporation own any foreign branches (see instructions)? .....		X
If "Yes," you are generally required to attach Form 8858 for each entity or branch (see instructions).		
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)? .....		X
If "Yes," complete lines 4b and 4c.		
b Enter the total amount of the base erosion payments .....	► \$ _____	
c Enter the total amount of the base erosion tax benefit .....	► \$ _____	
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? .....		X
If "Yes," complete line 5b.		
b Enter the total amount of the disallowed deductions (see instructions) .....	► \$ _____	

## Form 5471

## Other Deductions

## Statement 5

Description	Functional Currency	Exchange Rate	U.S. Dollar
Professional fees	2,600.	.994000	2,616.
Total to 5471, Schedule C, line 17	2,600.		2,616.

## Form 5471

## Other Current Assets

## Statement 11

Description	Beg. of Annual Accounting Period	End of Annual Accounting Period
Prepaid Expenses	167.	0.
Total to 5471, Page 4, Schedule F, line 5	167.	0.

## Form 5471

## Other Current Liabilities

## Statement 12

Description	Beg. of Annual Accounting Period	End of Annual Accounting Period
Deferred Revenue	654,371.	651,856.
Total to 5471, Page 4, Schedule F, line 16	654,371.	651,856.

**Schedule G Other Information (continued)**

	Yes	No
6a Is the filer of this Form 5471 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule M? .....	X	
If "Yes," complete lines 6b, 6c, and 6d.		
b Enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with the foreign corporation that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) (see instructions) .....	► \$ _____	
c Enter the amount of gross income derived from a license of property to the foreign corporation that the filer included in its computation of FDDEI (see instructions) .....	► \$ _____	
d Enter the amount of gross income derived from services provided to the foreign corporation that the filer included in its computation of FDDEI (see instructions) .....	► \$ _____	
7 During the tax year, was the foreign corporation a participant in any cost sharing arrangement? .....	X	
8 During the course of the tax year, did the foreign corporation become a participant in any cost sharing arrangement? .....	X	
9 If the answer to question 7 is "Yes," was the foreign corporation a participant in a cost sharing arrangement that was in effect before January 5, 2009? .....	X	
10 If the answer to question 7 is "Yes," did a U.S. taxpayer make any platform contributions as defined under Regulations section 1.482-7(c) to that cost sharing arrangement during the taxable year? .....	X	
11 If the answer to question 10 is "Yes," enter the present value of the platform contributions in U.S. dollars .....	► \$ _____	
12 If the answer to question 10 is "Yes," check the box for the method under Regulations section 1.482-7(g) used to determine the price of the platform contribution transaction(s):		
<input type="checkbox"/> Comparable uncontrolled transaction method	<input type="checkbox"/> Income method	<input type="checkbox"/> Acquisition price method
<input type="checkbox"/> Market capitalization method	<input type="checkbox"/> Residual profit split method	<input type="checkbox"/> Unspecified methods
13 From April 25, 2014, to December 31, 2017, did the foreign corporation purchase stock or securities of a shareholder of the foreign corporation for use in a triangular reorganization (within the meaning of Regulations section 1.358-6(b)(2))? .....	X	
14a Did the foreign corporation receive any intangible property in a prior year or the current tax year for which the U.S. transferor is required to report a section 367(d) annual income inclusion for the taxable year? .....	X	
If "Yes," go to line 14b.		
b Enter the amount of the earnings and profits reduction pursuant to section 367(d)(2)(B) for the taxable year .....	► \$ _____	
15 During the tax year, was the foreign corporation an expatriated foreign subsidiary under Regulations section 1.7874-12(a)(9)? .....	X	
If "Yes," see instructions and attach statement.		
16 During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4? .....	X	
If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G).		
17 During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)? .....	X	
18 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	
19 Did you answer "Yes" to any of the questions in the instructions for line 19? .....	X	
If "Yes," enter the corresponding code(s) from the instructions and attach statement (see instructions) .....	► _____	
20 Does the foreign corporation have interest expense disallowed under section 163(j) (see instructions)? .....	X	
If "Yes," enter the amount .....	► \$ _____	
21 Does the foreign corporation have previously disallowed interest expense under section 163(j) carried forward to the current tax year (see instructions)? .....	X	
If "Yes," enter the amount .....	► \$ _____	

Form **5471** (Rev. 12-2019)

**Schedule I Summary of Shareholder's Income From Foreign Corporation**

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

Name of U.S. shareholder ►	Identifying number ►	
1a Section 964(e)(4) Subpart F dividend income from the sale of stock of a lower-tier foreign corporation (see instructions) .....	1a	
b Section 245A(e)(2) Subpart F income from hybrid dividends of tiered corporations (see instructions) .....	1b	
c Section 954(c) Subpart F Foreign Personal Holding Company Income (enter result from Worksheet A) .....	1c	
d Section 954(d) Subpart F Foreign Base Company Sales Income (enter result from Worksheet A) .....	1d	
e Section 954(e) Subpart F Foreign Base Company Services Income (enter result from Worksheet A) .....	1e	
f Other subpart F income (see instructions) .....	1f	
2 Earnings invested in U.S. property (enter the result from Worksheet B in the instructions) .....	2	
3 Section 245A eligible dividends (see instructions) .....	3	
4 Factoring income .....	4	
See instructions for reporting amounts on lines 1, 2, and 4 on your income tax return.		
5 Dividends received (translated at spot rate on payment date under section 989(b)(1)) .....	5	
6 Exchange gain or (loss) on a distribution of previously taxed earnings and profits .....	6	

● Was any income of the foreign corporation blocked? .....

Yes	No

● Did any such income become unblocked during the tax year (see section 964(b))? .....

If the answer to either question is "Yes," attach an explanation.

Form **5471** (Rev. 12-2019)

**SCHEDULE E  
(Form 5471)**(Rev. December 2019)  
Department of the Treasury  
Internal Revenue Service**Income, War Profits, and Excess Profits Taxes Paid or Accrued**

OMB No. 1545-0123

► Attach to Form 5471.  
► Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.

Name of person filing Form 5471 <b>International Development Enterprises</b>				Identifying number <b>23-2220051</b>				
Name of foreign corporation <b>IDE International Foundation</b>				EIN (if any) <b>SZ126232</b>				
a Separate Category (Enter code - see instructions.) ..... b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)				► GEN ► SZ				
<b>Part I Taxes for Which a Foreign Tax Credit Is Allowed</b>								
	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Country or U.S. Possession to Which Tax Is Paid (Enter code-see instructions. Use a separate line for each.)	(d) Foreign Tax Year of Foreign Corporation to Which Tax Relates (Year/Month/Day)	(e) U.S. Tax Year of Foreign Corporation to Which Tax Relates (Year/Month/Day)			
1								
2								
3								
4								
5								
6								
7								
	(f) Income Subject to Tax in the Foreign Jurisdiction (see instructions)	(g) Tax Paid or Accrued (in local currency in which the tax is payable)	(h) Conversion Rate to U.S. Dollars		(i) In U.S. Dollars (divide column (g) by column (h))	(j) In Functional Currency of Foreign Corporation		
1								
2								
3								
4								
5								
6								
7								
8	Total (combine lines 1 through 7 of column (i)). Report amount on Schedule E-1, line 4 ►							
9	Total (combine lines 1 through 7 of column (j)). See instructions for Schedule H, line 2g ►							

**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) Other	(h) 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)) ►							

912445  
12-11-19 LHA For Paperwork Reduction Act Notice, see instructions.

Schedule E (Form 5471) (Rev. 12-2019)

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

<b>IMPORTANT:</b> Enter amounts in U.S. dollars unless otherwise noted (see instructions).		<b>Taxes related to:</b>						
		<b>(a)</b> Post-2017 E&P Not Previously Taxed (post-2017 section 959(c)(3) balance)	<b>(b)</b> Post-1986 Undistributed Earnings (post-1986 and pre-2018 section 959(c)(3) balance)	<b>(c)</b> Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance) (in functional currency)	<b>(d)</b> Hovering Deficit and Suspended Taxes			
<b>1a</b>	Balance at beginning of year (as reported in prior year Schedule E-1) .....							
<b>b</b>	Beginning balance adjustments (attach statement) .....							
<b>c</b>	Adjusted beginning balance (combine lines 1a and 1b) .....							
<b>2</b>	Adjustment for redetermination of prior year U.S. tax liability .....							
<b>3a</b>	Taxes unsuspended under anti-splitter rules .....							
<b>b</b>	Taxes suspended under anti-splitter rules .....							
<b>4</b>	Taxes reported on Schedule E, Part I, line 8, column (i) .....							
<b>5a</b>	Taxes carried over in nonrecognition transactions .....							
<b>b</b>	Taxes reclassified as related to hovering deficit after nonrecognition transaction .....							
<b>6</b>	Other adjustments (attach statement) .....							
<b>7</b>	Taxes paid or accrued on accumulated E&P (combine lines 1c through 6) .....							
<b>8</b>	Taxes deemed paid with respect to inclusions under section 951(a)(1) (see instructions) .....							
<b>9</b>	Taxes deemed paid with respect to inclusions under section 951A (see instructions) ...							
<b>10</b>	Taxes deemed paid with respect to actual distributions .....							
<b>11</b>	Taxes on amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P .....							
<b>12</b>	Other (attach statement) .....							
<b>13</b>	Taxes related to hovering deficit offset of undistributed post-transaction E&P .....							
<b>14</b>	Balance at beginning of next year (combine lines 7 through 13) .....							
<b>(e) Taxes related to previously taxed E&amp;P (see instructions)</b>								
	<b>(i)</b> Section 965(a) Inclusion (section 959(c)(1)(A))	<b>(ii)</b> Section 965(b)(4)(A) (section 959(c)(1)(A))	<b>(iii)</b> Earnings Invested in U.S. Property (section 959(c)(1)(A))	<b>(iv)</b> Section 951A Inclusion (section 959(c)(1)(A))	<b>(v)</b> Section 245A(e)(2) Inclusion (section 959(c)(1)(A))	<b>(vi)</b> Section 959(e) (section 959(c)(1)(A))	<b>(vii)</b> Section 964(e)(4) Inclusion (section 959(c)(1)(A))	<b>(viii)</b> Section 951(a)(1)(A) Inclusion (section 959(c)(1)(A))
<b>1a</b>								
<b>b</b>								
<b>c</b>								
<b>2</b>								
<b>3a</b>								
<b>b</b>								
<b>4</b>								
<b>5a</b>								
<b>b</b>								
<b>6</b>								
<b>7</b>								
<b>8</b>								
<b>9</b>								
<b>10</b>								
<b>11</b>								
<b>12</b>								
<b>13</b>								
<b>14</b>								

**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)							
	(ix) Earnings Invested Excess Passive Assets (section 959(c)(1)(B))	(x) Section 965(a) Inclusion (section 959(c)(2))	(xi) Section 965(b)(4)(A) (section 959(c)(2))	(xii) Section 951A Inclusion (section 959(c)(2))	(xiii) Section 245A(e)(2) Inclusion (section 959(c)(2))	(xiv) Section 959(e) (section 959(c)(2))	(xv) Section 964(e)(4) Inclusion (section 959(c)(2))	(xvi) Section 951(a)(1)(A) Inclusion (section 959(c)(2))
1a								
b								
c								
2								
3a								
b								
4								
5a								
b								
6								
7								
8								
9								
10								
11								
12								
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14								

Schedule E (Form 5471) (Rev. 12-2019)

**SCHEDULE H  
(Form 5471)**(December 2018)  
Department of the Treasury  
Internal Revenue Service**Current Earnings and Profits**

OMB No. 1545-0123

► Attach to Form 5471.

► Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.

Name of person filing Form 5471 <b>International Development Enterprises</b>		Identifying number 23-2220051
Name of foreign corporation <b>IDE International Foundation</b>	EIN (if any)	Reference ID number (see instr.) SZ126232
<b>a</b> Separate Category (Enter code see instructions) .....		► <b>GEN</b>
<b>b</b> If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) .....		►

**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	5,674.
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
<b>a</b>	Capital gains or losses .....	2a	
<b>b</b>	Depreciation and amortization .....	2b	
<b>c</b>	Depletion .....	2c	
<b>d</b>	Investment or incentive allowance .....	2d	
<b>e</b>	Charges to statutory reserves .....	2e	
<b>f</b>	Inventory adjustments .....	2f	
<b>g</b>	Income taxes (see Schedule E, Part I, line 9, column (j)) .....	2g	
<b>h</b>	Foreign currency gains or losses .....	2h	
<b>i</b>	Other (attach statement) .....	2i	
3	Total net additions .....	3	
4	Total net subtractions .....	4	
<b>5a</b>	Current earnings and profits (line 1 plus line 3 minus line 4) .....	5a	5,674.
<b>b</b>	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions) .....	5b	
<b>c</b>	Combine lines 5a and 5b .....	5c	5,674.
<b>d</b>	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	5,708.
Enter exchange rate used for line 5d ►		.994000	

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule H (Form 5471) (12-2018)

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

(Rev. December 2019)

Department of the Treasury  
Internal Revenue Service**Information for Global Intangible Low-Taxed Income**

OMB No. 1545-0704

► Attach to Form 5471.

► Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.

Name of person filing Form 5471 <b>International Development Enterprises</b>	EIN (if any) <b>IDE International Foundation</b>	<b>Identifying number</b> 23-2220051		
<b>Separate Category (Enter code - see instructions)</b>		► GEN		
		Functional Currency	Conversion Rate	U.S. Dollars
<b>1</b> Gross income .....	<b>1</b>	5,674.		
<b>2</b> Exclusions				
<b>a</b> Effectively connected income .....	<b>2a</b>			
<b>b</b> Subpart F income .....	<b>2b</b>			
<b>c</b> High-tax exception income per section 954(b)(4) .....	<b>2c</b>			
<b>d</b> Related party dividends .....	<b>2d</b>			
<b>e</b> Foreign oil and gas extraction income .....	<b>2e</b>			
<b>3</b> Total exclusions (total of lines 2a-2e) .....	<b>3</b>			
<b>4</b> Gross income less total exclusions (line 1 minus line 3) .....	<b>4</b>	5,674.		
<b>5</b> Deductions properly allocable to amount on line 4 .....	<b>5</b>	5,674.		
<b>6</b> Tested income (loss) (line 4 minus line 5) .....	<b>6</b>	0.	.994000	
<b>7</b> Tested foreign income taxes .....	<b>7</b>		.994000	
<b>8</b> Qualified business asset investment (QBAI) .....	<b>8</b>		.994000	
<b>9a</b> Interest expense included on line 5 .....	<b>9a</b>			
<b>b</b> Qualified interest expense .....	<b>9b</b>			
<b>c</b> Tested loss QBAI amount .....	<b>9c</b>			
<b>d</b> Tested interest expense (line 9a minus the sum of line 9b and line 9c). If zero or less, enter -0- .....	<b>9d</b>		.994000	
<b>10a</b> Interest income included in line 4 .....	<b>10a</b>			
<b>b</b> Qualified interest income .....	<b>10b</b>			
<b>c</b> Tested interest income (line 10a minus line 10b). If zero or less, enter -0- .....	<b>10c</b>		.994000	

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule I-1 (Form 5471) (Rev. 12-2019)

**SCHEDULE J**  
**(Form 5471)**

(Rev. December 2019)  
Department of the Treasury  
Internal Revenue Service

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

OMB No. 1545-0123

► Attach to Form 5471.

► Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.

Name of person filing Form 5471

Identifying number

International Development Enterprises

23-2220051

Name of foreign corporation

IDE International Foundation

EIN (if any)

Reference ID number  
SZ126232

**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 amount for columns (e)(i), (e)(ii), (e)(iv), and (e)(x) through (e)(xii) (see instructions).

**Important:** Enter amounts in functional currency.

		<b>(a)</b> Post-2017 E&P Not Previously Taxed (post-2017 section 959(c)(3) balance)	<b>(b)</b> Post-1986 Undistributed Earnings (post-1986 and pre-2018 section 959(c)(3) balance)	<b>(c)</b> Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance)	<b>(d)</b> Hovering Deficit and Deduction for Suspended Taxes	<b>(e)</b> Previously Taxed E&P (see instructions)	
						<b>(i)</b> Section 965(a) Inclusion (section 959(c)(1)(A))	<b>(ii)</b> Section 965(b)(4)(A) (section 959(c)(1)(A))
<b>1a</b>	Balance at beginning of year (as reported on prior year Schedule J) .....		18,151.				
<b>b</b>	Beginning balance adjustments (attach statement) .....						
<b>c</b>	Adjusted beginning balance (combine lines 1a and 1b) .....		18,151.				
<b>2a</b>	Reduction for taxes unsuspended under anti-splitter rules						
<b>b</b>	Disallowed deduction for taxes suspended under anti-splitter rules .....						
<b>3</b>	Current year E&P (or deficit in E&P) .....		5,674.				
<b>4</b>	E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation .....						
<b>5a</b>	E&P carried over in nonrecognition transaction .....						
<b>b</b>	Reclassify deficit in E&P as hovering deficit after nonrecognition transaction .....						
<b>6</b>	Other adjustments (attach statement) .....						
<b>7</b>	Total current and accumulated E&P (combine lines 1c through 6) .....		23,825.				
<b>8</b>	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P .....						
<b>9</b>	Actual distributions .....						
<b>10</b>	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P .....						
<b>11</b>	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)						
<b>12</b>	Other adjustments (attach statement) .....						
<b>13</b>	Hovering deficit offset of undistributed posttransaction E&P (see instructions) .....						
<b>14</b>	Balance at beginning of next year (combine lines 7 through 13) .....		23,825.				

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

	(e) Previously Taxed E&P (see instructions)							
	(iii) Earnings Invested in U.S. Property (section 959(c)(1)(A))	(iv) Section 951A Inclusion (section 959(c)(1)(A))	(v) Section 245A(e)(2) Inclusion (section 959(c)(1)(A))	(vi) Section 959(e) (section 959(c)(1)(A))	(vii) Section 964(e)(4) Inclusion (section 959(c)(1)(A))	(viii) Section 951(a)(1)(A) Inclusion (section 959(c)(1)(A))	(ix) Earnings Invested in Excess Passive Assets (section 959(c)(1)(B))	(x) Section 965(a) Inclusion (section 959(c)(2))
1a								
b								
c								
2a								
b								
3								
4								
5a								
b								
6								
7								
8								
9								
10								
11								
12								
13								
14								
	(e) Previously Taxed E&P (see instructions)						(f) Total Section 964(a) E&P (combine columns (a), (b), (c), and (e)(i) through (e)(xvi))	
	(xi) Section 965(b)(4)(A) (section 959(c)(2))	(xii) Section 951A Inclusion (section 959(c)(2))	(xiii) Section 245A(e)(2) Inclusion (section 959(c)(2))	(xiv) Section 959(e) (section 959(c)(2))	(xv) Section 964(e)(4) Inclusion (section 959(c)(2))	(xvi) Section 951(a)(1)(A) Inclusion (section 959(c)(2))		
1a								18,151.
b								
c								18,151.
2a								
b								
3								5,674.
4								
5a								
b								
6								
7								23,825.
8								
9								
10								
11								
12								
13								
14								23,825.

**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. 12-2019)

**SCHEDULE M**  
**(Form 5471)**  
(Rev. December 2018)

Department of the Treasury  
Internal Revenue Service

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

OMB No. 1545-0123

► Attach to Form 5471.

► Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.

Name of person filing Form 5471	Identifying number	
<u>International Development Enterprises</u>	23-2220051	
Name of foreign corporation	EIN (if any)	Reference ID number
IDE International Foundation		SZ126232

**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 ► Switzerland, Franc .994000

(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 instr.) .....					
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 Add lines 1 through 12 .....					
14 Purchases of stock in trade (inventory) .....					
15 Purchases of tangible property other than stock in trade .....					
16 Purchases of property rights (patents, trademarks, etc.) .....					
17 Platform contribution transaction payments paid .....					
18 Cost sharing transaction payments paid .....					
19 Compensation paid for technical, managerial, engineering, construction, or like services .....					
20 Commissions paid .....					
21 Rents, royalties, and license fees paid .....					
22 Hybrid dividends paid (see instructions) .....					
23 Dividends paid (exclude hybrid dividends paid) .....					
24 Interest paid .....					
25 Premiums paid for insurance or reinsurance .....					
26 Add lines 14 through 25 .....					
27 Accounts Payable .....					
28 Amounts borrowed (enter the maximum loan balance during the year) - see instr. .....					
29 Accounts Receivable .....					
30 Amounts loaned (enter the maximum loan balance during the year) - see instr. .....					

**SCHEDULE P  
(Form 5471)**

(Rev. December 2019)

Department of the Treasury  
Internal Revenue Service**Previously Taxed Earnings and Profits of U.S. Shareholder  
of Certain Foreign Corporations**

OMB No. 1545-0123

► Attach to Form 5471.

► Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.

Name of U.S. shareholder <b>International Development Enterprises</b>	Identifying number 23-2220051
Name of foreign corporation <b>IDE International Foundation</b>	Reference ID number (see instructions) SZ126232
<b>a</b> 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) .....

► SZ

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

	(a) Section 965(a) Inclusion (section 959(c)(1)(A))	(b) Section 965(b)(4)(A) (section 959(c)(1)(A))	(c) Earnings Invested in U.S. Property (section 959(c)(1)(A))	(d) Section 951A Inclusion (section 959(c)(1)(A))	(e) Section 245A(e)(2) Inclusion (section 959(c)(1)(A))	(f) Section 959(e) (section 959(c)(1)(A))	(g) Section 964(e)(4) Inclusion (section 959(c)(1)(A))
<b>1a</b> Balance at beginning of year (see instructions) .....							
<b>b</b> Beginning balance adjustments (attach statement) .....							
<b>c</b> Adjusted beginning balance (combine lines 1a and 1b) .....							
<b>2</b> Reduction for taxes unsuspended under anti-splitter rules .....							
<b>3</b> Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation .....							
<b>4</b> Previously taxed E&P carried over in nonrecognition transaction .....							
<b>5</b> Other adjustments (attach statement) .....							
<b>6</b> Total previously taxed E&P (combine lines 1c through 5) .....							
<b>7</b> Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P .....							
<b>8</b> Actual distributions of previously taxed E&P .....							
<b>9</b> Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P .....							
<b>10</b> Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions) .....							
<b>11</b> Other adjustments (attach statement) .....							
<b>12</b> Balance at beginning of next year (combine lines 6 through 11) .....							

LHA For Paperwork Reduction Act Notice, see instructions.

912365 12-18-19

Schedule P (Form 5471) (Rev. 12-2019)

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

	(h) Section 951(a)(1)(A) Inclusion (section 959(c)(1)(A))	(i) Earnings Invested in Excess Passive Assets (section 959(c)(1)(B))	(j) Section 965(a) Inclusion (section 959(c)(2))	(k) Section 965(b)(4)(A) (section 959(c)(2))	(l) Section 951A Inclusion (section 959(c)(2))	(m) Section 245A(e)(2) Inclusion (section 959(c)(2))	(n) Section 959(e) (section 959(c)(2))	(o) Section 964(e)(4) Inclusion (section 959(c)(2))	(p) Section 951(a)(1)(A) Inclusion (section 959(c)(2))	(q) Total
<b>1a</b>										
<b>b</b>										
<b>c</b>										
<b>2</b>										
<b>3</b>										
<b>4</b>										
<b>5</b>										
<b>6</b>										
<b>7</b>										
<b>8</b>										
<b>9</b>										
<b>10</b>										
<b>11</b>										
<b>12</b>										

Schedule P (Form 5471) (Rev. 12-2019)

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

	(a) Section 965(a) Inclusion (section 959(c)(1)(A))	(b) Section 965(b)(4)(A) (section 959(c)(1)(A))	(c) Earnings Invested in U.S. Property (section 959(c)(1)(A))	(d) Section 951A Inclusion (section 959(c)(1)(A))	(e) Section 245A(e)(2) Inclusion (section 959(c)(1)(A))	(f) Section 959(e) (section 959(c)(1)(A))	(g) Section 964(e)(4) Inclusion (section 959(c)(1)(A))
<b>1a</b> Balance at beginning of year (see instructions)							
<b>b</b> Beginning balance adjustments (attach statement) .....							
<b>c</b> Adjusted beginning balance (combine lines 1a and 1b) .....							
<b>2</b> Reduction for taxes unsuspended under anti-splitter rules .....							
<b>3</b> Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation .....							
<b>4</b> Previously taxed E&P carried over in nonrecognition transaction .....							
<b>5</b> Other adjustments (attach statement) .....							
<b>6</b> Total previously taxed E&P (combine lines 1c through 5) .....							
<b>7</b> Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P .....							
<b>8</b> Actual distributions of previously taxed E&P .....							
<b>9</b> Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P .....							
<b>10</b> Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions) .....							
<b>11</b> Other adjustments (attach statement) .....							
<b>12</b> Balance at beginning of next year (combine lines 6 through 11) .....							

Schedule P (Form 5471) (Rev. 12-2019)

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

	(h) Section 951(a)(1)(A) Inclusion (section 959(c)(1)(A))	(i) Earnings Invested in Excess Passive Assets (section 959(c)(1)(B))	(j) Section 965(a) Inclusion (section 959(c)(2))	(k) Section 965(b)(4)(A) (section 959(c)(2))	(l) Section 951A Inclusion (section 959(c)(2))	(m) Section 245A(e)(2) Inclusion (section 959(c)(2))	(n) Section 959(e) (section 959(c)(2))	(o) Section 964(e)(4) Inclusion (section 959(c)(2))	(p) Section 951(a)(1)(A) Inclusion (section 959(c)(2))	(q) Total
<b>1a</b>										
<b>b</b>										
<b>c</b>										
<b>2</b>										
<b>3</b>										
<b>4</b>										
<b>5</b>										
<b>6</b>										
<b>7</b>										
<b>8</b>										
<b>9</b>										
<b>10</b>										
<b>11</b>										
<b>12</b>										

Schedule P (Form 5471) (Rev. 12-2019)

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

► Go to [www.irs.gov/Form8858](http://www.irs.gov/Form8858) for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)  
 beginning JAN 1 , 2019 , and ending DEC 31 , 2019

OMB No. 1545-1910

Attachment  
 Sequence No. **140**

Name of person filing this return

**Filer's identifying number**

International Development Enterprises

23-2220051

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

1031 33rd Street, No. 270

City or town, state, and ZIP code

Denver, CO 80205-2763

Filer's tax year beginning JAN 1 , 2019 , and ending DEC 31 , 2019

**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  FDE of a U.S. person  FDE of a controlled foreign corporation (CFC)  FDE of a controlled foreign partnership  
 FB of a U.S. person  FB of a CFC  FB of a controlled foreign partnership

Check here  Initial 8858  Final 8858

**1a** Name and address of FDE or FB

International Development Enterprises  
 Wework, 2 Leman Street  
 London  
 UNITED KINGDOM E1 8FA

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

82-2900576

**c** For FDE, country(ies) under whose laws organized and entity type under local tax law  
 UNITED KINGDOM Private Limited

**d** Date(s) of organization

12 29 99

**e** Effective date as FDE

01/01/16

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

**g** Country in which principal business activity is conducted

**h** Principal business activity

Charitable Org

**i** Functional currency

U.K., Pound

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

<b>a</b> Name, address, and identifying number of branch office or agent (if any) in the United States	<b>b</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  <b>INTERNATIONAL DEVELOPMENT ENTERPRIS</b> <b>1031 33RD STREET</b> <b>DENVER, CO 80205</b>
--	---

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

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

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

<b>a</b> Name and address	<b>b</b> Country under whose laws organized	
	<b>c</b> U.S. identifying number, if any	<b>d</b> 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 14

For Paperwork Reduction Act Notice, see the separate instructions.

Form **8858** (Rev. 12-2018)

**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 DASTM.

If you are using the average exchange rate (determined under section 989(b)), check the following box  X

1	Gross receipts or sales (net of returns and allowances) .....
2	Cost of goods sold .....
3	Gross profit (subtract line 2 from line 1) .....
4	Dividends .....
5	Interest .....
6	Gross rents, royalties, and license fees .....
7	Gross income from performance of services .....
8	Foreign currency gain (loss) .....
9	Other income .....
10	Total income (add lines 3 through 9) .....
11	Total deductions (exclude income tax expense) .....
12	Income tax expense .....
13	Other adjustments .....
14	Net income (loss) per books .....

Functional Currency	U.S. Dollar
1 1,187,667.	1,515,926.
2	
3 1,187,667.	1,515,926.
4	
5	
6	
7	
8	
9 7,868.	10,043.
10 1,195,535.	1,525,969.
11	
12	
13	
14	

**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.

1	Remittances from the FDE or FB .....
2	Section 987 gain (loss) recognized by recipient .....
3	Section 987 gain (loss) deferred under Regulations section 1.987-12T (attach statement) .....
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 .....

(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1	
2	
3	
	Yes
	No

**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	
1	Cash and other current assets .....
2	Other assets .....
3	Total assets .....
Liabilities and Owner's Equity	
4	Liabilities .....
5	Owner's equity .....
6	Total liabilities and owner's equity .....

(a) Beginning of annual accounting period	(b) End of annual accounting period
1 3,549,569.	1,017,940.
2 848,186.	115,703.
3 4,397,755.	1,133,643.
4 2,851,162.	949,644.
5 1,546,593.	183,999.
6 4,397,755.	1,133,643.

**Schedule G Other Information**

1	During the tax year, did the FDE or FB own an interest in any trust? .....
2	During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership? .....
3	Answer the following question 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)? .....
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? .....

Yes	No
	X
	X
	X
	X
	X

**Schedule G Other Information (continued)**

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

Form **8858** (Rev. 12-2018)

**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 .....	-1,074,732.
2	Total net additions .....	See Statement 15 59,616.
3	Total net subtractions .....	3
4	Current earnings and profits (or taxable income-see instructions) (line 1 plus line 2 minus line 3) .....	4 -1,015,116.
5	DASTM gain (loss) (if applicable) .....	5
6	Combine lines 4 and 5 .....	6 -1,015,116.
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 -1,295,683.
8	Enter exchange rate used for line 7 ►	.783460

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

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

**Schedule J Income Taxes Paid or Accrued (see instructions)**

(a) Country or Possession	Foreign Income Taxes			Foreign Tax Credit Separate Categories			
	(b) Foreign Currency	(c) Conversion Rate	(d) U.S. Dollar	(e) Foreign Branch	(f) Passive	(g) General	(h) Other
<b>Totals</b>							

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

► Go to [www.irs.gov/Form8858](http://www.irs.gov/Form8858) for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)  
 beginning JAN 1 , 2019 , and ending DEC 31 , 2019

OMB No. 1545-1910

Attachment  
 Sequence No. **140**

Name of person filing this return

**Filer's identifying number**

International Development Enterprises

23-2220051

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

1031 33rd Street, No. 270

City or town, state, and ZIP code

Denver, CO 80205-2763

Filer's tax year beginning JAN 1 , 2019 , and ending DEC 31 , 2019

**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  FDE of a U.S. person  FDE of a controlled foreign corporation (CFC)  FDE of a controlled foreign partnership  
 FB of a U.S. person  FB of a CFC  FB of a controlled foreign partnership

Check here  Initial 8858  Final 8858

**1a** Name and address of FDE or FB

GrassRoot - Small Land Holder Init.  
 301-304 Meghdoot, 94 Nehru Plae  
 New Delhi  
 INDIA 110019

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

**b(2)** Reference ID number (see instructions)

GrassR

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

**d** Date(s) of organization  
 01 01 84

**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

India

**h** Principal business activity

Charitable Org

**i** Functional currency

India, Rupee

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

<b>a</b> Name, address, and identifying number of branch office or agent (if any) in the United States	<b>b</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  <b>INTERNATIONAL DEVELOPMENT ENTERPRIS</b> <b>1031 33RD STREET</b> <b>DENVER, CO 80205</b>
--	---

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

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

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

<b>a</b> Name and address	<b>b</b> Country under whose laws organized	
	<b>c</b> U.S. identifying number, if any	<b>d</b> 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 16

For Paperwork Reduction Act Notice, see the separate instructions.

Form **8858** (Rev. 12-2018)

**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 DASTM.

If you are using the average exchange rate (determined under section 989(b)), check the following box

- |    |   |
|----|---|
| 1  | Gross receipts or sales (net of returns and allowances) ..... |
| 2  | Cost of goods sold .....                                      |
| 3  | Gross profit (subtract line 2 from line 1) .....              |
| 4  | Dividends .....   |
| 5  | Interest .....  |
| 6  | Gross rents, royalties, and license fees .....                |
| 7  | Gross income from performance of services .....               |
| 8  | Foreign currency gain (loss) .....                            |
| 9  | Other income .....  |
| 10 | Total income (add lines 3 through 9) .....                    |
| 11 | Total deductions (exclude income tax expense) .....           |
| 12 | Income tax expense .....                                      |
| 13 | Other adjustments .....                                       |
| 14 | Net income (loss) per books .....                             |

	Functional Currency	U.S. Dollar
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		

**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.

- |   |   |
|---|---|
| 1 | Remittances from the FDE or FB .....  |
| 2 | Section 987 gain (loss) recognized by recipient .....   |
| 3 | Section 987 gain (loss) deferred under Regulations section 1.987-12T (attach statement) .....   |
| 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 ..... |

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1		
2		
3		

Yes      No

**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
1	Cash and other current assets .....
2	Other assets .....
3	Total assets .....
<b>Liabilities and Owner's Equity</b>	
4	Liabilities .....
5	Owner's equity .....
6	Total liabilities and owner's equity .....

	(a) Beginning of annual accounting period	(b) End of annual accounting period
1		
2		
3		
4		
5		
6		

**Schedule G Other Information**

- |   |   |
|---|---|
| 1 | During the tax year, did the FDE or FB own an interest in any trust? .....  |
| 2 | During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership? .....   |
| 3 | Answer the following question 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)? .....   |
| 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? .....                                      |

Yes	No
	X
	X
	X
	X
	X

**Schedule G Other Information (continued)**

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

Form **8858** (Rev. 12-2018)

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

1	Current year net income (loss) per foreign books of account .....	1	
2	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	
5	DASTM gain (loss) (if applicable) .....	5	
6	Combine lines 4 and 5 .....	6	
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	
8	Enter exchange rate used for line 7 ►		

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

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

**Schedule J Income Taxes Paid or Accrued (see instructions)**

(a) Country or Possession	Foreign Income Taxes			Foreign Tax Credit Separate Categories			
	(b) Foreign Currency	(c) Conversion Rate	(d) U.S. Dollar	(e) Foreign Branch	(f) Passive	(g) General	(h) Other
<b>Totals</b>							

Form **8858** (Rev. 12-2018)

Form 8858

Organizational Chart

Statement 14

Name of Entity in Chain of Ownership	Percent of Ownership	FDE's Position	Country Organized
--------------------------------------	----------------------	----------------	-------------------

Tax Classification

International Dev. Enterpr(UK) 100.0000% Top US  
 Domestic entity electing to be classified as a corporation

International Dev. Enterpr(UK) 100.0000% Bottom UK  
 Foreign single owner electing to be disregarded as separate entity

Attachment for Form 8858, Line 5

Form 8858	Current Earnings and Profits or Taxable Income	Statement 15
-----------	--	--------------

Adjustment	Net Addition	Net Subtraction
Foreign Exchange G/L	59,616.	
Totals to Form 8858, Lines 2 and 3	59,616.	

Form 8858	Organizational Chart	Statement 16
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Name of Entity in Chain of Ownership	Percent of Ownership	FDE's Position	Country Organized
--------------------------------------	----------------------	----------------	-------------------

Tax Classification

International Dev. Enterpr 100.0000% top US  
 Domestic entity electing to be classified as a corporation

International Dev. Enterpr 100.0000% bottom IN  
 Foreign single owner electing to be disregarded as separate entity

Attachment for Form 8858, Line 5

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<b>TITLE</b>	990
<b>FILE NAME</b>	IDE 2019 Final Pu...Copy 11.10.20.pdf
<b>DOCUMENT ID</b>	5e9fc2b51bab2146291146d0196042c6cddb85b6
<b>AUDIT TRAIL DATE FORMAT</b>	MM / DD / YYYY
<b>STATUS</b>	● Completed

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## Document History

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