

Form **990**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

**2017**Open to Public  
Inspection**A** For the 2017 calendar year, or tax year beginning

and ending

**B** Check if applicable:

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return/terminated  
☐ Amended return  
☐ Application pending

**C** Name of organization**International Development Enterprises**Doing business as **iDE**

Number and street (or P.O. box if mail is not delivered to street address)

**1031 33rd Street**

Room/suite

**270**

City or town, state or province, country, and ZIP or foreign postal code

**Denver, CO 80205-2763****F** Name and address of principal officer: **Timothy Prewitt****same as C above****D** Employer identification number**23-2220051****E** Telephone number**303-232-4336****G** Gross receipts \$**27,272,471.****H(a)** Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. (see instructions)

**H(c)** Group exemption number ▶**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c)( ) (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ **www.ideglobal.org****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: **1982****M** State of legal domicile: **PA****Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <b>iDE creates income and livelihood opportunities for poor, rural households.</b>		
	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)	<b>3</b>	<b>14</b>
	4	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>14</b>
	5	Total number of individuals employed in calendar year 2017 (Part V, line 2a)	<b>5</b>	<b>45</b>
	6	Total number of volunteers (estimate if necessary)	<b>6</b>	<b>14</b>
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
7b	Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	<b>0.</b>	
Revenue	8	Contributions and grants (Part VIII, line 1h)	<b>24,884,442.</b>	<b>25,202,366.</b>
	9	Program service revenue (Part VIII, line 2g)	<b>470,328.</b>	<b>619,818.</b>
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>52,801.</b>	<b>11,708.</b>
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>248,128.</b>	<b>746,929.</b>
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>25,655,699.</b>	<b>26,580,821.</b>
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>0.</b>
14		Benefits paid to or for members (Part IX, column (A), line 4)	<b>0.</b>	<b>0.</b>
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>12,338,493.</b>	<b>12,187,205.</b>
16a		Professional fundraising fees (Part IX, column (A), line 11e)	<b>860.</b>	<b>210.</b>
16b		Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>131,456.</b>		
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>14,201,984.</b>	<b>13,712,473.</b>
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>26,541,337.</b>	<b>25,899,888.</b>	
19	Revenue less expenses. Subtract line 18 from line 12	<b>-885,638.</b>	<b>680,933.</b>	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	<b>15,377,284.</b>	<b>13,621,389.</b>
	21	Total liabilities (Part X, line 26)	<b>12,221,530.</b>	<b>10,188,563.</b>
	22	Net assets or fund balances. Subtract line 21 from line 20	<b>3,155,754.</b>	<b>3,432,826.</b>

**Part II Signature Block**

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

Sign  
Here

Signature of officer

Date

**Elizabeth Ellis, Chief Operating Officer**

Type or print name and title

Paid

Print/Type preparer's name

**Deirdre Hodgson**

Preparer's signature

**Deirdre Hodgson**

Date

**11/8/18**Check ☐ if self-employed

PTIN

**P01484710**

Preparer

Firm's name ▶ **CliftonLarsonAllen, LLP**

Firm's EIN ▶

**41-0746749**

Use Only

Firm's address ▶ **220 South Sixth Street, Suite 300  
Minneapolis, MN 55402**Phone no. **612-376-4500**

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 full 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 ☒ No

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

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

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

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

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

**4a** (Code: ) (Expenses \$ 20,965,095. including grants of \$ 0. ) (Revenue \$ 1,047,644. )

See Schedule O

**4b** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )**4c** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )**4d** Other program services (Describe in Schedule O.)

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

**4e** Total program service expenses 20,965,095.

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**Part IV Checklist of Required Schedules**

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

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

	Yes	No
<b>20a</b> Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	X	
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
<b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II		X
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	X	
<b>34</b> Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	X	
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?	X	
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	X	
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

**Note.** All Form 990 filers are required to complete Schedule O

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**Part V** Statements Regarding Other IRS Filings and Tax Compliance

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

☒

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
<b>1b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
<b>1c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
<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		
<b>2b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
<b>3b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O		
<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)?	X	
<b>4b</b>	If "Yes," enter the name of the foreign country: <b>See Schedule O</b>		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>5b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>5c</b>	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
<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?		X
<b>6b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>7a</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?		X
<b>7b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
<b>7c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
<b>7d</b>	If "Yes," indicate the number of Forms 8282 filed during the year		
<b>7e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>7f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
<b>7g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>7h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>9a</b>	Did the sponsoring organization make any taxable distributions under section 4966?		
<b>9b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>10a</b>	Initiation fees and capital contributions included on Part VIII, line 12		
<b>10b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>11a</b>	Gross income from members or shareholders		
<b>11b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
<b>12b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>13a</b>	Is the organization licensed to issue qualified health plans in more than one state?		
<b>13b</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		
<b>13c</b>	Enter the amount of reserves on hand		
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?		X
<b>14b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

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

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

☒

**Section A. Governing Body and Management**

	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year ..... <b>1a</b> <b>14</b> If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
<b>b</b> Enter the number of voting members included in line 1a, above, who are independent ..... <b>1b</b> <b>14</b>		
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? ..... <b>2</b>		<b>X</b>
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? ..... <b>3</b>		<b>X</b>
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? ..... <b>4</b>		<b>X</b>
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? ..... <b>5</b>		<b>X</b>
<b>6</b> Did the organization have members or stockholders? ..... <b>6</b>		<b>X</b>
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? ..... <b>7a</b>		<b>X</b>
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? ..... <b>7b</b>		<b>X</b>
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b> The governing body? ..... <b>8a</b>	<b>X</b>	
<b>b</b> Each committee with authority to act on behalf of the governing body? ..... <b>8b</b>	<b>X</b>	
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O ..... <b>9</b>		<b>X</b>

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

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

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed ► **CO, MA, NY**

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

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

**20** State the name, address, and telephone number of the person who possesses the organization's books and records: ►  
**Abdi Dinka - 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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

(A) 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	Former			
(1) Robert Hill Chairman	1.00	X		X				0.	0.	0.
(2) Andy Keller Vice Chair	1.00	X		X				0.	0.	0.
(3) Bruce McCrae Secretary	30.00	X		X				77,630.	0.	15,897.
(4) Mark Fitzgerald Treasurer	1.00	X		X				0.	0.	0.
(5) Lee Addams Board Director	1.00	X						0.	0.	0.
(6) Frank Defehr Board Director	1.00	X						0.	0.	0.
(7) Tom Ebling Board Director	1.00	X						0.	0.	0.
(8) Bill Fast Board Director	1.00	X						0.	0.	0.
(9) Judith Hermanson Board Director	1.00	X						0.	0.	0.
(10) Kimberly Hunter Board Director	1.00	X						0.	0.	0.
(11) Rick Kwan Board Director	1.00	X						0.	0.	0.
(12) Chandra Madramootoo Board Director	1.00	X						0.	0.	0.
(13) Rick Mazur Board Director	1.00	X						0.	0.	0.
(14) Ted Paetkau Board Director	1.00	X						0.	0.	0.
(15) Len Penner Board Director	1.00	X						0.	0.	0.
(16) Timothy Prewitt CEO	40.00			X				262,523.	0.	31,685.
(17) Elizabeth Ellis COO	40.00			X				207,922.	0.	29,564.

**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	Former			
(18) Abdi Debela Dinka VP Finance	40.00			X				139,412.	0.	14,298.
<b>1b Sub-total</b> .....								687,487.	0.	91,444.
<b>c Total from continuation sheets to Part VII, Section A</b> .....								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b> .....								687,487.	0.	91,444.

**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 **3**

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

**Section B. Independent Contractors**

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

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

**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**

**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>	3,301,002.			
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	21,901,364.			
	<b>g</b> Noncash contributions included in lines 1a-1f: \$					
	<b>h Total.</b> Add lines 1a-1f		25,202,366.			
<b>Program Service Revenue</b>	<b>2 a</b> Consulting	<b>Business Code</b> 561000	619,818.	619,818.		
	<b>b</b>					
	<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		619,818.			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		26,099.			26,099.
	<b>4</b> Income from investment of tax-exempt bond proceeds					
	<b>5</b> Royalties					
	<b>6 a</b> Gross rents	(i) Real (ii) Personal 197,141.				
	<b>b</b> Less: rental expenses	0.				
	<b>c</b> Rental income or (loss)	197,141.				
	<b>d</b> Net rental income or (loss)		197,141.	197,141.		
	<b>7 a</b> Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
	<b>b</b> Less: cost or other basis and sales expenses	14,391.				
	<b>c</b> Gain or (loss)	-14,391.				
	<b>d</b> Net gain or (loss)		-14,391.			-14,391.
	<b>8 a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	<b>a</b>				
	<b>b</b> Less: direct expenses	<b>b</b>				
	<b>c</b> Net income or (loss) from fundraising events					
	<b>9 a</b> Gross income from gaming activities. See Part IV, line 19	<b>a</b>				
	<b>b</b> Less: direct expenses	<b>b</b>				
	<b>c</b> Net income or (loss) from gaming activities					
	<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>a</b>	907,944.			
<b>b</b> Less: cost of goods sold	<b>b</b>	677,259.				
<b>c</b> Net income or (loss) from sales of inventory		230,685.	230,685.			
<b>Miscellaneous Revenue</b>		<b>Business Code</b>				
<b>11 a</b> Foreign Currency Exchange	900099	319,103.			319,103.	
<b>b</b>						
<b>c</b>						
<b>d</b> All other revenue						
<b>e Total.</b> Add lines 11a-11d		319,103.				
<b>12 Total revenue.</b> See instructions.		26,580,821.	1,047,644.	0.	330,811.	

**Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	778,933.	262,472.	516,461.	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	9,423,815.	7,388,587.	1,998,660.	36,568.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	230,441.	229,326.		1,115.
9 Other employee benefits	1,456,451.	1,091,766.	359,100.	5,585.
10 Payroll taxes	297,565.	192,722.	99,875.	4,968.
11 Fees for services (non-employees):				
a Management				
b Legal	16,686.		16,686.	
c Accounting	115,473.		115,473.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	210.			210.
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	1,525,384.	1,062,789.	408,177.	54,418.
12 Advertising and promotion	141,839.	141,839.		
13 Office expenses	224,280.	103,892.	119,598.	790.
14 Information technology	169,907.	163,044.		6,863.
15 Royalties				
16 Occupancy	712,123.	555,203.	154,934.	1,986.
17 Travel	2,054,030.	1,770,389.	271,430.	12,211.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	381,525.	267,019.	113,551.	955.
20 Interest	103.	103.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	182,639.		182,639.	
23 Insurance	82,063.	1,696.	80,367.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <b>Contracts</b>	4,596,572.	4,596,572.		
b <b>Program Supplies</b>	1,065,375.	1,065,375.		
c <b>Other Implementation</b>	1,036,526.	1,036,526.		
d <b>Vehicle and Equipment</b>	941,962.	794,323.	141,852.	5,787.
e All other expenses	465,986.	241,452.	224,534.	
25 <b>Total functional expenses.</b> Add lines 1 through 24e	25,899,888.	20,965,095.	4,803,337.	131,456.
26 <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
<b>Assets</b>	1 Cash - non-interest-bearing .....	12,759,479.	1	10,197,330.
	2 Savings and temporary cash investments .....	4,296.	2	38,689.
	3 Pledges and grants receivable, net .....	310,452.	3	1,173,055.
	4 Accounts receivable, net .....	536,302.	4	704,044.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L .....		6	
	7 Notes and loans receivable, net .....	0.	7	50,000.
	8 Inventories for sale or use .....	186,186.	8	110,494.
	9 Prepaid expenses and deferred charges .....	159,471.	9	244,733.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	10a 1,157,558.		
	b Less: accumulated depreciation .....	10b 746,624.		
		453,049.	10c	410,934.
	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 .....	920,988.	13	639,270.
	14 Intangible assets .....		14	
15 Other assets. See Part IV, line 11 .....	47,061.	15	52,840.	
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	15,377,284.	16	13,621,389.	
<b>Liabilities</b>	17 Accounts payable and accrued expenses .....	2,070,692.	17	1,938,528.
	18 Grants payable .....		18	
	19 Deferred revenue .....	9,766,853.	19	7,911,705.
	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 current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....		22	
	23 Secured mortgages and notes payable to unrelated third parties .....		23	
	24 Unsecured notes and loans payable to unrelated third parties .....	383,985.	24	338,330.
	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 <b>Total liabilities.</b> Add lines 17 through 25 .....	12,221,530.	26	10,188,563.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	27 Unrestricted net assets .....	3,155,754.	27	3,432,826.
	28 Temporarily restricted net assets .....		28	
	29 Permanently restricted net assets .....		29	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	30 Capital stock or trust principal, or current funds .....		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund .....		31	
	32 Retained earnings, endowment, accumulated income, or other funds .....		32	
	33 <b>Total net assets or fund balances</b> .....	3,155,754.	33	3,432,826.
34 <b>Total liabilities and net assets/fund balances</b> .....	15,377,284.	34	13,621,389.	

Form 990 (2017)

**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	26,580,821.
2	Total expenses (must equal Part IX, column (A), line 25)	2	25,899,888.
3	Revenue less expenses. Subtract line 2 from line 1	3	680,933.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	3,155,754.
5	Net unrealized gains (losses) on investments	5	-122,147.
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 in Schedule O)	9	-281,714.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	3,432,826.

**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? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	X
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	2c	X
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 in Schedule O and describe any steps taken to undergo such audits _____	3b	X

Form 990 (2017)

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

**2017**

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>						

**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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	19,077,524.	17,422,272.	22,502,623.	24,884,442.	25,202,366.	109,089,227.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	19,077,524.	17,422,272.	22,502,623.	24,884,442.	25,202,366.	109,089,227.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						3,982,261.
<b>6 Public support.</b> Subtract line 5 from line 4.						105,106,966.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>7</b> Amounts from line 4 .....	19,077,524.	17,422,272.	22,502,623.	24,884,442.	25,202,366.	109,089,227.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	66,892.	33,242.	219,981.	264,946.	223,240.	808,301.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	437,313.	216,204.	209,639.	-97,634.	319,103.	1,084,625.
<b>11 Total support.</b> Add lines 7 through 10 .....						110,982,153.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	6,595,639.
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

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

<b>14</b> Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f)) .....	<b>14</b>	94.71 %
<b>15</b> Public support percentage from 2016 Schedule A, Part II, line 14 .....	<b>15</b>	92.38 %
<b>16a 33 1/3% support test - 2017.</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 - 2016.</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 - 2017.</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 - 2016.</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"/>

Schedule A (Form 990 or 990-EZ) 2017

**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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>9</b> 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**

<b>15</b> Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f)) .....	<b>15</b>		%
<b>16</b> Public support percentage from 2016 Schedule A, Part III, line 15 .....	<b>16</b>		%

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

<b>17</b> Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f)) .....	<b>17</b>		%
<b>18</b> Investment income percentage from 2016 Schedule A, Part III, line 17 .....	<b>18</b>		%

**19a 33 1/3% support tests - 2017.** 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 - 2016.** 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
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in <b>Part VI</b> , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
<b>b</b> <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c</b> <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in <b>Part VI</b> .		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in <b>Part VI</b> .		
<b>b</b> Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in <b>Part VI</b> .		
<b>c</b> Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in <b>Part VI</b> .		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below.		
<b>b</b> Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		



**Part IV** Supporting Organizations (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> 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?		
<b>b</b> A family member of a person described in (a) above?		
<b>c</b> 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.		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> 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.		
<b>2</b> 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.		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> 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).		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> 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?		
<b>2</b> 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).		
<b>3</b> 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.		

**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.

	Yes	No
<b>a</b> 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>b</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.		
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.		
<b>a</b> 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>b</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.		

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

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

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

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
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	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 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) 2017

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

<b>Section D - Distributions</b>		<b>Current Year</b>
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b>	Amounts paid to acquire exempt-use assets	
<b>5</b>	Qualified set-aside amounts (prior IRS approval required)	
<b>6</b>	Other distributions (describe in <b>Part VI</b> ). See instructions.	
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	
<b>9</b>	Distributable amount for 2017 from Section C, line 6	
<b>10</b>	Line 8 amount divided by line 9 amount	

<b>Section E - Distribution Allocations</b> (see instructions)	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2017</b>	<b>(iii) Distributable Amount for 2017</b>
<b>1</b>	Distributable amount for 2017 from Section C, line 6		
<b>2</b>	Underdistributions, if any, for years prior to 2017 (reasonable cause required- explain in <b>Part VI</b> ). See instructions.		
<b>3</b>	Excess distributions carryover, if any, to 2017		
<b>a</b>			
<b>b</b>	From 2013		
<b>c</b>	From 2014		
<b>d</b>	From 2015		
<b>e</b>	From 2016		
<b>f</b>	<b>Total</b> of lines 3a through e		
<b>g</b>	Applied to underdistributions of prior years		
<b>h</b>	Applied to 2017 distributable amount		
<b>i</b>	Carryover from 2012 not applied (see instructions)		
<b>j</b>	Remainder. Subtract lines 3g, 3h, and 3i from 3f.		
<b>4</b>	Distributions for 2017 from Section D, line 7: \$		
<b>a</b>	Applied to underdistributions of prior years		
<b>b</b>	Applied to 2017 distributable amount		
<b>c</b>	Remainder. Subtract lines 4a and 4b from 4.		
<b>5</b>	Remaining underdistributions for years prior to 2017, 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 2017. 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 2018.</b> Add lines 3j and 4c.		
<b>8</b>	Breakdown of line 7:		
<b>a</b>	Excess from 2013		
<b>b</b>	Excess from 2014		
<b>c</b>	Excess from 2015		
<b>d</b>	Excess from 2016		
<b>e</b>	Excess from 2017		

Schedule A (Form 990 or 990-EZ) 2017

**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 Revenue**

2013 Amount: \$ 437,313.

2014 Amount: \$ 216,204.

2015 Amount: \$ 209,639.

2016 Amount: \$ 109,194.

2017 Amount: \$ 0.

**Foreign Currency Exchange**

2016 Amount: \$ -206,828.

2017 Amount: \$ 319,103.

# 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

# 2017

Name of the organization

Employer identification number

International Development Enterprises

23-2220051

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

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

☐ 501(c)(3) taxable private foundation

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

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

## General Rule

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

## Special Rules

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

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2017)

Name of organization <b>International Development Enterprises</b>	Employer identification number <b>23-2220051</b>
--	---

**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
<u>1</u>		\$ <u>3,681,741.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>2</u>		\$ <u>3,301,002.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>3</u>		\$ <u>3,168,442.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>4</u>		\$ <u>1,743,674.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>5</u>		\$ <u>1,724,513.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>6</u>		\$ <u>1,409,760.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)



Name of organization	Employer identification number
International Development Enterprises	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		\$ 1,223,045.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8		\$ 1,104,129.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9		\$ 760,775.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10		\$ 596,240.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11		\$ 586,639.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12		\$ 540,071.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

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

Name of organization

Employer identification number

**International Development Enterprises****23-2220051****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.

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

**SCHEDULE 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

**2017**

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

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

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included 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? .....

☐ Yes ☐ No

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

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ .....

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....

☐ Yes ☐ No

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

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

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

1a If the organization elected, as permitted under SFAS 116 (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 SFAS 116 (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 SFAS 116 (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 are a 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 programs  
 e ☐ Other \_\_\_\_\_

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

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

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

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

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

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

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

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided 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 Temporarily restricted endowment ☐ %

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

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

(i) unrelated organizations ☐ Yes ☐ No  
 3a(i) ☐ ☐

(ii) related organizations ☐ Yes ☐ No  
 3a(ii) ☐ ☐

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐ Yes ☐ No  
 3b ☐ ☐

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

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		1,157,558.	746,624.	410,934.
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				410,934.

Schedule D (Form 990) 2017

**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) .....		
<b>Total.</b> (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) .....		
(2) .....		
(3) .....		
(4) .....		
(5) .....		
(6) .....		
(7) .....		
(8) .....		
(9) .....		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

**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) .....	
<b>Total.</b> (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) .....	
<b>Total.</b> (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 FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☒



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

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

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

**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.

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

**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)**

Department of the Treasury  
Internal Revenue Service

**Statement of Activities Outside the United States**

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

▶ Attach to Form 990.

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

OMB No. 1545-0047

**2017**

Open to Public  
Inspection

Name of the organization

Employer identification number

**International Development Enterprises**

**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
East Asia and the Pacific	3	546	Program Services	Agriculture, water, sanitation & hygiene, access to finance, climate change, gender,	5,276,080.
South Asia	2	236	Program Services	Agriculture, water, sanitation & hygiene, access to finance, climate change, gender,	8,927,696.
Sub-Saharan Africa	5	238	Program Services	Agriculture, water, sanitation & hygiene, access to finance, climate change, gender,	6,520,043.
Europe	1	4	Program Services	Agriculture, water, sanitation & hygiene, access to finance, climate change, gender,	2,283,060.
Central America and the Caribbean	2	47	Program Services	Agriculture, water, sanitation & hygiene, access to finance, climate change, gender,	1,114,305.
Europe	0	0	Program Related Investments.	N/A	36,362.
East Asia and the Pacific	0	0	Program Related Investments.	N/A	469,946.
Central America and the Caribbean	0	0	Program Related Investments.	N/A	124,084.
<b>3 a Sub-total</b> .....	13	1071			24,751,576.
<b>b Total from continuation sheets to Part I</b> .....	0	0			8,878.
<b>c Totals (add lines 3a and 3b)</b> .....	13	1071			24,760,454.

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

Schedule F (Form 990) 2017

See Part V for Column (e) descriptions

**Part I** Continuation of Activities per Region. (Schedule F (Form 990), Part I, line 3)

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
Sub-Saharan Africa	0	0	Program Related Investments.	N/A	8,878.
<b>Totals</b> .....					8,878.

recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

**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 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

Schedule F (Form 990) 2017

**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

**2017**

Open to Public  
Inspection

Name of the organization

**International Development Enterprises**

Employer identification number

**23-2220051**

**Part I Questions Regarding Compensation**

	Yes	No
<b>1a</b> 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"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (such as, maid, chauffeur, chef)		
<b>b</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 .....	<b>1b</b>	
<b>2</b> 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? .....	<b>2</b>	
<b>3</b> Indicate which, if any, of the following the filing 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"/> Independent compensation consultant <input type="checkbox"/> Form 990 of other organizations <input type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee		
<b>4</b> 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:		
<b>a</b> Receive a severance payment or change-of-control payment? .....	<b>4a</b>	X
<b>b</b> Participate in, or receive payment from, a supplemental nonqualified retirement plan? .....	<b>4b</b>	X
<b>c</b> 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.	<b>4c</b>	X
<b>Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</b>		
<b>5</b> 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:		
<b>a</b> The organization? .....	<b>5a</b>	X
<b>b</b> Any related organization? ..... If "Yes" on line 5a or 5b, describe in Part III.	<b>5b</b>	X
<b>6</b> 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:		
<b>a</b> The organization? .....	<b>6a</b>	X
<b>b</b> Any related organization? ..... If "Yes" on line 6a or 6b, describe in Part III.	<b>6b</b>	X
<b>7</b> 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 .....	<b>7</b>	X
<b>8</b> 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 .....	<b>8</b>	X
<b>9</b> If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....	<b>9</b>	

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Schedule J (Form 990) 2017



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.

[illegible]

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

Department of the Treasury  
Internal Revenue Service

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

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

**2017**

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 14 countries, encompassing 4 social enterprises, employing 1,261 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 2017, we achieved a global average of \$12.3 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 30 million people escape poverty and we are committed to doubling this impact as quickly as possible.

Name of the organization

International Development Enterprises

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## Form 990, Part III, Line 4a, Program Service Accomplishments:

iDE maintains country programs in Central America, Asia and Africa including Bangladesh, Cambodia, Ethiopia, Nepal, Vietnam, Zambia, Ghana, Mozambique, Nicaragua, Honduras and Burkina Faso. Employing more than 944 staff (98 percent 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.

## Form 990, Part V, Line 4b, List of Foreign Countries:

Cambodia, Bangladesh, Nepal, Vietnam,  
Ethiopia, Zambia, Ghana, Mozambique,  
Burkina Faso, Nicaragua, 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.

Name of the organization

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

The prepared form is reviewed by the Chief Operating Officer, Vice President of Finance and the Finance Committee of the Board of Directors before its filing.

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 voted upon by the remaining members. The remaining members of the board of directors determine if a conflict of interest exists. 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. Governance Committee Chair, Rick Mazur, led the review of CEO Timothy Prewitt's performance in quarter one of 2017 and presented recommendations on salary increase and performance bonus to the Executive Committee of the board. The Executive Committee also reviewed executive compensation from the Inside NGO survey to benchmark iDE's Executive Compensation against other organizations as well as against iDE's HR policy framework. In 2017, iDE's Chief Executive

Name of the organization

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also tied iDE's COO's salary to 80% of the CEO salary. iDE's CEO and iDE's COO share the same set of performance metrics set by iDE's Board of Directors. Performance against these metrics determines, in part, annual salary increase and bonus for the CEO and by extension for the COO.

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.

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

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 XI, line 9, Changes in Net Assets:

Foreign Currency Translation Adjustment -281,714.



**SCHEDULE R**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Name of the organization

**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.

OMB No. 1545-0047

**2017**

Open to Public  
Inspection

Employer identification number  
**23-2220051**

**International Development Enterprises**

**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
Ideal Technologies, LLC - 45-4239275 1031 33rd Street, Suite 270 Denver, CO 80205-2763	Selling Irrigation Equipment	Colorado	0.	0.	International Development Enterprises
iDE UK - 82-2900576 2 Leman Street London, UNITED KINGDOM	Create income and livelihood opportunities for rural poor households	UNITED KINGDOM	2,404,169.	3,062,921.	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
Grassroot - 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 Technologies, LLC		X
iDE International Foundation 1031 33rd Street, Suite 270 Denver, CO 80205-2763	Fundraising	Switzerland	501(c)(3)	N/A	International Development Enterprises		X
iIDE 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

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

Schedule R (Form 990) 2017



**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?

	Yes No	
<b>a</b> Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	X
<b>b</b> Gift, grant, or capital contribution to related organization(s)	1b	X
<b>c</b> Gift, grant, or capital contribution from related organization(s)	1c	X
<b>d</b> Loans or loan guarantees to or for related organization(s)	1d	X
<b>e</b> Loans or loan guarantees by related organization(s)	1e	X
<b>f</b> Dividends from related organization(s)	1f	X
<b>g</b> Sale of assets to related organization(s)	1g	X
<b>h</b> Purchase of assets from related organization(s)	1h	X
<b>i</b> Exchange of assets with related organization(s)	1i	X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s)	1j	X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s)	1k	X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s)	1l	X
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s)	1m	X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	X
<b>o</b> Sharing of paid employees with related organization(s)	1o	X
<b>p</b> Reimbursement paid to related organization(s) for expenses	1p	X
<b>q</b> Reimbursement paid by related organization(s) for expenses	1q	X
<b>r</b> Other transfer of cash or property to related organization(s)	1r	X
<b>s</b> Other transfer of cash or property from related organization(s)	1s	X

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) iDE International Foundation	R	500,000.	Cash Transferred
(2)			
(3)			
(4)			
(5)			
(6)			



**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.

Form **5471**

(Rev. December 2015)

Department of the Treasury  
Internal Revenue Service**Information Return of U.S. Persons With  
Respect To Certain Foreign Corporations**► For more information about Form 5471, see [www.irs.gov/form5471](http://www.irs.gov/form5471)Information furnished for the foreign corporation's annual accounting period (tax year required by  
section 898) (see instructions) beginning **JAN 1**, 2017, and ending **DEC 31**, 2017

OMB No. 1545-0704

Attachment  
Sequence No. **121**

Name of person filing this return

**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**

City or town, state, and ZIP code

**Denver, CO 80205-2763**Filer's tax year beginning **JAN 1**, 2017, and ending **DEC 31**, 2017**D** Check if any excepted specified foreign financial assets are reported on this form (see instructions) ☐**E** 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**Hydrologic Social Enterprise Company, LTD  
House 38B, ST. 494, Phsar Deum Thkov, Chamkamom  
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****d** Date of  
incorporation**e** Principal place of business**f** Principal  
business activity  
code number**g** Principal business activity  
**MANUFACTURING****h** Functional currency**12/01/10** **Cambodia****312110****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 different**Ms Seak Putheavy  
Sangkat Teuk Thla  
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
<b>Common</b>	<b>1,000</b>	<b>1,000</b>

LHA For Paperwork Reduction Act Notice, see instructions.

Form **5471** (Rev. 12-2015)

[illegible]

**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
Income	1a	1,470,396.
	1b	
	1c	1,470,396.
	2	504,103.
	3	966,293.
	4	
	5	
	6a	
	6b	
7	270.	
8	328,829.	
9	1,295,392.	
Deductions	10	807,096.
	11a	62,303.
	11b	
	12	5,087.
	13	7,148.
	14	
	15	
	16	599,444.
	17	1,481,078.
Net Income	18	-185,686.
	19	
	20	
	21	-185,686.

**Schedule E Income, War Profits, and Excess Profits Taxes Paid or Accrued**

	(a) Name of country or U.S. possession	Amount of tax		
		(b) In foreign currency	(c) Conversion rate	(d) In U.S. dollars
1	U.S.			
2	Cambodia			0.
3				
4				
5				
6				
7				
8	Total			

**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	113,959.	145,000.
2a	Trade notes and accounts receivable	1,167,895.	662,493.
b	Less allowance for bad debts	( )	( )
3	Inventories	119,876.	162,619.
4	Other current assets (attach statement) See Statement 8		18,183.
5	Loans to shareholders and other related persons		
6	Investment in subsidiaries (attach statement)		
7	Other investments (attach statement)		
8a	Buildings and other depreciable assets	253,149.	288,652.
b	Less accumulated depreciation	( 134,731.)	( 158,483.)
9a	Depletable assets		
b	Less accumulated depletion	( )	( )
10	Land (net of any amortization)		
11	Intangible assets:		
a	Goodwill		
b	Organization costs		
c	Patents, trademarks, and other intangible assets		
d	Less accumulated amortization for lines 11a, b, and c	( )	( )
12	Other assets (attach statement) See Statement 9	22,425.	22,425.
13	Total assets	1,542,573.	1,140,889.
Liabilities and Shareholders' Equity			
14	Accounts payable	647,871.	508,847.
15	Other current liabilities (attach statement) See Statement 10	80,711.	21,541.
16	Loans from shareholders and other related persons	100,000.	50,000.
17	Other liabilities (attach statement) See Statement 11	58,353.	90,549.
18	Capital stock:		
a	Preferred stock		
b	Common stock	297,921.	297,921.
19	Paid-in or capital surplus (attach reconciliation)		
20	Retained earnings	357,717.	172,031.
21	Less cost of treasury stock	( )	( )
22	Total liabilities and shareholders' equity	1,542,573.	1,140,889.

Form 5471 (Rev. 12-2015)



**Schedule G Other Information**

	Yes	No
1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? ..... If "Yes," see the instructions for required statement.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2 During the tax year, did the foreign corporation own an interest in any trust? .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as entities separate from their owners under Regulations sections 301.7701-2 and 301.7701-3? ..... If "Yes," you are generally required to attach Form 8858 for each entity (see instructions).	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4 During the tax year, was the foreign corporation a participant in any cost sharing arrangement? .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5 During the course of the tax year, did the foreign corporation become a participant in any cost sharing arrangement? .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6 During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4? ..... If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G).	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7 During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)? .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 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? .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Schedule H Current Earnings and Profits****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	-185,686.
2 Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):		
	<b>Net Additions</b>	<b>Net Subtractions</b>
a Capital gains or losses .....		
b Depreciation and amortization .....		
c Depletion .....		
d Investment or incentive allowance .....		
e Charges to statutory reserves .....		
f Inventory adjustments .....		
g Taxes .....		
h Other (attach statement) .....		
3 Total net additions .....		
4 Total net subtractions .....		
5a Current earnings and profits (line 1 plus line 3 minus line 4) .....	5a	-185,686.
b DASTM gain or (loss) for foreign corporations that use DASTM .....	5b	
c Combine lines 5a and 5b .....	5c	-185,686.
d Current earnings and profits in U.S. dollars (line 5c translated at the appropriate exchange rate as defined in section 989(b) and the related regulations) .....	5d	-185,686.

Enter exchange rate used for line 5d ▶

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

If item E 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 ▶
1 Subpart F income (line 38b, Worksheet A in the instructions) .....	1
2 Earnings invested in U.S. property (line 17, Worksheet B in the instructions) .....	2
3 Previously excluded subpart F income withdrawn from qualified investments (line 6b, Worksheet C in the instructions) .....	3
4 Previously excluded export trade income withdrawn from investment in export trade assets (line 7b, Worksheet D in the instructions) .....	4
5 Factoring income .....	5
6 Total of lines 1 through 5. Enter here and on your income tax return .....	6
7 Dividends received (translated at spot rate on payment date under section 989(b)(1)) .....	7
8 Exchange gain or (loss) on a distribution of previously taxed income .....	8

	Yes	No
• Was any income of the foreign corporation blocked? .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
• Did any such income become unblocked during the tax year (see section 964(b))? .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

Form 5471 Other Income Statement 1

Description	Functional Currency	Exchange Rate	U.S. Dollar
Other Income			4,342.
Grant Income			324,487.
Total to 5471, Schedule C, line 8			328,829.

Form 5471 Other Deductions Statement 2

Description	Functional Currency	Exchange Rate	U.S. Dollar
Commissions			119,577.
Professional Fees			126,012.
Travel			55,473.
Repairs and Maintenance			18,982.
R&D Expenses			29,900.
Office Expenses			10,690.
Marketing Expenses			2,600.
Bank Service Charges			4,730.
Security			2,663.
Bad Debt Expenses			53,528.
Utilities			6,122.
Other Expenses			169,167.
Total to 5471, Schedule C, line 16			599,444.

Form 5471 Other Deductions Statement 7

Description	Functional Currency	Exchange Rate	U.S. Dollar
Donations	600.		611.
Professional Fees	2,878.		2,931.
Total to 5471, Schedule C, line 16	3,478.		3,542.

Form 5471 Other Current Assets Statement 8

Description	Beg. of Annual Accounting Period	End of Annual Accounting Period
Tax Recoverable	0.	18,183.
Total to 5471, Page 3, Schedule F, line 4	0.	18,183.

Form 5471 Other Assets Statement 9

Description	Beg. of Annual Accounting Period	End of Annual Accounting Period
Deferred Tax Assets	22,425.	22,425.
Total to 5471, Page 3, Schedule F, line 12	22,425.	22,425.

Form 5471 Other Current Liabilities Statement 10

Description	Beg. of Annual Accounting Period	End of Annual Accounting Period
Income Tax Payable	62,522.	0.
Deferred Revenue	18,189.	21,541.
Total to 5471, Page 3, Schedule F, line 15	80,711.	21,541.

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Form 5471	Other Liabilities	Statement 11
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Description	Beg. of Annual Accounting Period	End of Annual Accounting Period
Provision For Retirement Benefits	58,353.	90,549.
Total to 5471, Page 3, Schedule F, line 17	58,353.	90,549.

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**SCHEDULE J  
(Form 5471)**

(Rev. December 2012)  
Department of the Treasury  
Internal Revenue Service

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

► Information about Schedule J (Form 5471) and its instructions is at [www.irs.gov/form5471](http://www.irs.gov/form5471).  
► Attach to Form 5471.

OMB No. 1545-0704

Name of person filing Form 5471

Identifying number

**International Development Enterprises**

23-2220051

Name of foreign corporation

Reference ID number

**Hydrologic Social Enterprise Company, LTD**

CB126232

000000000

(c) Previously Taxed E&P  
(sections 959(c)(1) and (2) balances)

	Important: Enter amounts in functional currency.	(a) Post-1986 Undistributed Earnings (post-86 section 959(c)(3) balance)	(b) Pre-1987 E&P Not Previously Taxed (pre-87 section 959(c)(3) balance)	(c) Previously Taxed E&P (sections 959(c)(1) and (2) balances)		(d) Total Section 964(a) E&P (combine columns (a), (b), and (c))
				(i) Earnings Invested in U.S. Property	(ii) Earnings invested in Excess Passive Assets	
<b>1</b>	Balance at beginning of year	357,717.				357,717.
<b>2a</b>	Current year E&P					
<b>b</b>	Current year deficit in E&P	185,686.				
<b>3</b>	Total current and accumulated E&P not previously taxed (line 1 plus line 2a or line 1 minus line 2b)	172,031.				
<b>4</b>	Amounts included under section 951(a) or reclassified under section 959(c) in current year					
<b>5a</b>	Actual distributions or reclassifications of previously taxed E&P					
<b>b</b>	Actual distributions of nonpreviously taxed E&P					
<b>6a</b>	Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)					
<b>b</b>	Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)	172,031.				
<b>7</b>	Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)	172,031.				172,031.

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

Schedule J (Form 5471) (Rev. 12-2012)

**SCHEDULE M  
(Form 5471)**

(Rev. December 2012)

Department of the Treasury  
Internal Revenue Service**Transactions Between Controlled Foreign Corporation  
and Shareholders or Other Related Persons**► Information about Schedule M (Form 5471) and its instructions is at [www.irs.gov/form5471](http://www.irs.gov/form5471).

► Attach to Form 5471.

OMB No. 1545-0704

Name of person filing Form 5471

Identifying number

International Development Enterprises

23-2220051

Name of foreign corporation

EIN (if any)

Reference ID number

Hydrologic Social Enterprise Comp 000000000

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** **1.000000**

(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 Dividends received (exclude deemed distributions under subpart F and distributions of previously taxed income) .....					
10 Interest received .....					
11 Premiums received for insurance or reinsurance .....					
12 Add lines 1 through 11 .....					
13 Purchases of stock in trade (inventory) .....					
14 Purchases of tangible property other than stock in trade .....					
15 Purchases of property rights (patents, trademarks, etc.) .....					
16 Platform contribution transaction payments paid .....					
17 Cost sharing transaction payments paid .....					
18 Compensation paid for technical, managerial, engineering, construction, or like services .....					
19 Commissions paid .....					
20 Rents, royalties, and license fees paid .....					
21 Dividends paid .....					
22 Interest paid .....					
23 Premiums paid for insurance or reinsurance .....					
24 Add lines 13 through 23 .....					
25 Amounts borrowed (enter the maximum loan balance during the year) - see instr. ....					
26 Amounts loaned (enter the maximum loan balance during the year) - see instr. ....					

Form **5471**

(Rev. December 2015)

Department of the Treasury  
Internal Revenue Service**Information Return of U.S. Persons With  
Respect To Certain Foreign Corporations**► For more information about Form 5471, see [www.irs.gov/form5471](http://www.irs.gov/form5471)Information furnished for the foreign corporation's annual accounting period (tax year required by  
section 898) (see instructions) beginning **JAN 1**, 2017, and ending **DEC 31**, 2017

OMB No. 1545-0704

Attachment  
Sequence No. **121**

Name of person filing this return

**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**

City or town, state, and ZIP code

**Denver, CO 80205-2763**Filer's tax year beginning **JAN 1**, 2017, and ending **DEC 31**, 2017**D** Check if any excepted specified foreign financial assets are reported on this form (see instructions) ☐**E** 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**Ideal Tecnologias Compania Limitada  
Enitel 1/2 C. Arriba, Plaza Brandt Modulo #4  
Managua  
Nicaragua****b(1)** Employer identification number, if any  
\*\*\*\*\***b(2)** Reference ID number (see instructions)  
**NU126232****c** Country under whose laws incorporated  
**Nicaragua**

<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
<b>03/14/10</b>	<b>MANAGUA Nicaragua</b>	<b>483000</b>	<b>IRRIGATION</b>	<b>United States, Dollar</b>

**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:	
	(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)
<b>NONE</b>		

**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 different**Ideal Tecnologias, LLC  
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
<b>Common</b>	<b>669</b>	<b>669</b>

LHA For Paperwork Reduction Act Notice, see instructions.

Form **5471** (Rev. 12-2015)

<b>Schedule B</b>	<b>U.S. Shareholders of Foreign Corporation</b>
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[illegible]

<b>Schedule C</b>	<b>Income Statement</b>
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**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
Income	1a Gross receipts or sales .....	1a	89,401.
	b Returns and allowances .....	1b	
	c Subtract line 1b from line 1a .....	1c	89,401.
	2 Cost of goods sold .....	2	49,723.
	3 Gross profit (subtract line 2 from line 1c) .....	3	39,678.
	4 Dividends .....	4	
	5 Interest .....	5	
	6a Gross rents .....	6a	
	b Gross royalties and license fees .....	6b	
7 Net gain or (loss) on sale of capital assets .....	7		
8 Other income (attach statement) .....	8	25,050.	
9 Total income (add lines 3 through 8) .....	9	64,728.	
Deductions	10 Compensation not deducted elsewhere .....	10	180,971.
	11a Rents .....	11a	
	b Royalties and license fees .....	11b	
	12 Interest .....	12	
	13 Depreciation not deducted elsewhere .....	13	
	14 Depletion .....	14	
	15 Taxes (exclude provision for income, war profits, and excess profits taxes) .....	15	
	16 Other deductions (attach statement - exclude provision for income, war profits, and excess profits taxes) .....	16	60,908.
17 Total deductions (add lines 10 through 16) .....	17	241,879.	
Net Income	18 Net income or (loss) before extraordinary items, prior period adjustments, and the provision for income, war profits, and excess profits taxes (subtract line 17 from line 9) .....	18	-177,151.
	19 Extraordinary items and prior period adjustments .....	19	
	20 Provision for income, war profits, and excess profits taxes .....	20	
	21 Current year net income or (loss) per books (combine lines 18 through 20) .....	21	-177,151.



**Schedule E Income, War Profits, and Excess Profits Taxes Paid or Accrued**

	(a) Name of country or U.S. possession	Amount of tax		
		(b) In foreign currency	(c) Conversion rate	(d) In U.S. dollars
1	U.S.			
2	Nicaragua			0.
3				
4				
5				
6				
7				
8	Total			

**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	1,329.	2,020.
2a	Trade notes and accounts receivable	90,162.	44,214.
b	Less allowance for bad debts	( )	( )
3	Inventories	245,252.	232,408.
4	Other current assets (attach statement) See Statement 12	22,869.	3,223.
5	Loans to shareholders and other related persons		
6	Investment in subsidiaries (attach statement)		
7	Other investments (attach statement)		
8a	Buildings and other depreciable assets	14,822.	14,023.
b	Less accumulated depreciation	( 13,273.)	( 12,638.)
9a	Depletable assets		
b	Less accumulated depletion	( )	( )
10	Land (net of any amortization)		
11	Intangible assets:		
a	Goodwill		
b	Organization costs		
c	Patents, trademarks, and other intangible assets		
d	Less accumulated amortization for lines 11a, b, and c	( )	( )
12	Other assets (attach statement) See Statement 13	1,100.	1,100.
13	Total assets	362,261.	284,350.
Liabilities and Shareholders' Equity			
14	Accounts payable	47,655.	148,791.
15	Other current liabilities (attach statement)		
16	Loans from shareholders and other related persons		
17	Other liabilities (attach statement) See Statement 14	13,374.	11,477.
18	Capital stock:		
a	Preferred stock		
b	Common stock	669.	669.
19	Paid-in or capital surplus (attach reconciliation)	570,078.	570,078.
20	Retained earnings	-269,515.	-446,665.
21	Less cost of treasury stock	( )	( )
22	Total liabilities and shareholders' equity	362,261.	284,350.

Form 5471 (Rev. 12-2015)

**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?<br>If "Yes," see the instructions for required statement.  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2 During the tax year, did the foreign corporation own an interest in any trust?   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as entities separate from their owners under Regulations sections 301.7701-2 and 301.7701-3?<br>If "Yes," you are generally required to attach Form 8858 for each entity (see instructions). | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4 During the tax year, was the foreign corporation a participant in any cost sharing arrangement?  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 5 During the course of the tax year, did the foreign corporation become a participant in any cost sharing arrangement?   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 6 During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4?<br>If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G).   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 7 During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)?  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 8 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?   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

**Schedule H Current Earnings and Profits****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	-177,151.
2 Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):		
	<b>Net Additions</b>	<b>Net Subtractions</b>
a Capital gains or losses		
b Depreciation and amortization		
c Depletion		
d Investment or incentive allowance		
e Charges to statutory reserves		
f Inventory adjustments		
g Taxes		
h Other (attach statement)		
3 Total net additions		
4 Total net subtractions		
5a Current earnings and profits (line 1 plus line 3 minus line 4)	5a	-177,151.
b DASTM gain or (loss) for foreign corporations that use DASTM	5b	
c Combine lines 5a and 5b	5c	-177,151.
d Current earnings and profits in U.S. dollars (line 5c translated at the appropriate exchange rate as defined in section 989(b) and the related regulations) Enter exchange rate used for line 5d	5d	-177,151.

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

If item E 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	
1 Subpart F income (line 38b, Worksheet A in the instructions)	1	
2 Earnings invested in U.S. property (line 17, Worksheet B in the instructions)	2	
3 Previously excluded subpart F income withdrawn from qualified investments (line 6b, Worksheet C in the instructions)	3	
4 Previously excluded export trade income withdrawn from investment in export trade assets (line 7b, Worksheet D in the instructions)	4	
5 Factoring income	5	
6 Total of lines 1 through 5. Enter here and on your income tax return	6	
7 Dividends received (translated at spot rate on payment date under section 989(b)(1))	7	
8 Exchange gain or (loss) on a distribution of previously taxed income	8	

- |  | Yes                      | No                       |
|--|--------------------------|--------------------------|
| • Was any income of the foreign corporation blocked?                             | <input type="checkbox"/> | <input type="checkbox"/> |
| • Did any such income become unblocked during the tax year (see section 964(b))? | <input type="checkbox"/> | <input type="checkbox"/> |

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

Form 5471 Other Income Statement 3

Description	Functional Currency	Exchange Rate	U.S. Dollar
Consulting Fees			9,595.
Other Income			14,555.
Foreign exchange Gain			900.
Total to 5471, Schedule C, line 8			25,050.

Form 5471 Other Deductions Statement 4

Description	Functional Currency	Exchange Rate	U.S. Dollar
Consulting and subcontracts			610.
Professional fees			6,166.
Travel and Transportation			2,391.
Vehicle and equipment costs			4,517.
Office expenses			30,710.
Other expenses			16,514.
Foreign exchange loss			
Total to 5471, Schedule C, line 16			60,908.

Form 5471	Other Current Assets	Statement	12
Description	Beg. of Annual Accounting Period	End of Annual Accounting Period	
Prepaid Expenses	22,869.	3,223.	
Total to 5471, Page 3, Schedule F, line 4	22,869.	3,223.	

Form 5471	Other Assets	Statement	13
Description	Beg. of Annual Accounting Period	End of Annual Accounting Period	
Other Assets	1,100.	1,100.	
Total to 5471, Page 3, Schedule F, line 12	1,100.	1,100.	

Form 5471	Other Liabilities	Statement	14
Description	Beg. of Annual Accounting Period	End of Annual Accounting Period	
LONG-TERM EMPLOYEE BENEFIT LIABILITY	13,374.	11,477.	
Total to 5471, Page 3, Schedule F, line 17	13,374.	11,477.	

**SCHEDULE J  
(Form 5471)**

(Rev. December 2012)  
Department of the Treasury  
Internal Revenue Service

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

► Information about Schedule J (Form 5471) and its instructions is at [www.irs.gov/form5471](http://www.irs.gov/form5471).  
► Attach to Form 5471.

OMB No. 1545-0704

Name of person filing Form 5471

Identifying number

**International Development Enterprises**

**23-2220051**

Name of foreign corporation

Reference ID number

**Ideal Tecnologias Compania Limitada**

**NU126232**

**000000000**

	Important: Enter amounts in functional currency.	(a) Post-1986 Undistributed Earnings (post-86 section 959(c)(3) balance)	(b) Pre-1987 E&P Not Previously Taxed (pre-87 section 959(c)(3) balance)	(c) Previously Taxed E&P (sections 959(c)(1) and (2) balances)		(d) Total Section 964(a) E&P (combine columns (a), (b), and (c))
				(i) Earnings Invested in U.S. Property	(ii) Earnings Invested in Excess Passive Assets	
<b>1</b> Balance at beginning of year		-269,515.				-269,515.
<b>2a</b> Current year E&P						
<b>b</b> Current year deficit in E&P		177,151.				
<b>3</b> Total current and accumulated E&P not previously taxed (line 1 plus line 2a or line 1 minus line 2b)		-446,666.				
<b>4</b> Amounts included under section 951(a) or reclassified under section 959(c) in current year						
<b>5a</b> Actual distributions or reclassifications of previously taxed E&P						
<b>b</b> Actual distributions of nonpreviously taxed E&P						
<b>6a</b> Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)						
<b>b</b> Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)		-446,666.				
<b>7</b> Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)		-446,666.				-446,666.

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

Schedule J (Form 5471) (Rev. 12-2012)

**SCHEDULE M  
(Form 5471)**

(Rev. December 2012)

Department of the Treasury  
Internal Revenue Service**Transactions Between Controlled Foreign Corporation  
and Shareholders or Other Related Persons**► Information about Schedule M (Form 5471) and its instructions is at [www.irs.gov/form5471](http://www.irs.gov/form5471).

► Attach to Form 5471.

OMB No. 1545-0704

Name of person filing Form 5471

Identifying number

**International Development Enterprises****23-2220051**

Name of foreign corporation

EIN (if any)

Reference ID number

**Ideal Tecnologias Compania Limita 000000000****NU126232**

**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 1.000000**

(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 Dividends received (exclude deemed distributions under subpart F and distributions of previously taxed income) .....					
10 Interest received .....					
11 Premiums received for insurance or reinsurance .....					
12 Add lines 1 through 11 .....					
13 Purchases of stock in trade (inventory) .....					
14 Purchases of tangible property other than stock in trade .....					
15 Purchases of property rights (patents, trademarks, etc.) .....					
16 Platform contribution transaction payments paid .....					
17 Cost sharing transaction payments paid .....					
18 Compensation paid for technical, managerial, engineering, construction, or like services .....					
19 Commissions paid .....					
20 Rents, royalties, and license fees paid .....					
21 Dividends paid .....					
22 Interest paid .....					
23 Premiums paid for insurance or reinsurance .....					
24 Add lines 13 through 23 .....					
25 Amounts borrowed (enter the maximum loan balance during the year) - see instr. ....					
26 Amounts loaned (enter the maximum loan balance during the year) - see instr. ....					

Form **5471****Information Return of U.S. Persons With Respect To Certain Foreign Corporations**

OMB No. 1545-0704

(Rev. December 2015)

Department of the Treasury  
Internal Revenue Service► For more information about Form 5471, see [www.irs.gov/form5471](http://www.irs.gov/form5471)Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning **JAN 1**, 2017, and ending **DEC 31**, 2017Attachment  
Sequence No. **121**

Name of person filing this return

**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**

City or town, state, and ZIP code

**Denver, CO 80205-2763**Filer's tax year beginning **JAN 1**, 2017, and ending **DEC 31**, 2017**D** Check if any excepted specified foreign financial assets are reported on this form (see instructions) ☐**E** 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  
HSE C667/14 Kwabena Bonnie Crescent  
Accra  
Ghana****b(1)** Employer identification number, if any  
**\*\*\*\*\*****b(2)** Reference ID number (see instructions)  
**GH126232****c** Country under whose laws incorporated  
**Ghana**

d Date of incorporation	e Principal place of business	f Principal business activity code number	g Principal business activity	h Functional currency
<b>09/22/09</b>	<b>ACCRA Ghana</b>	<b>312110</b>	<b>MANUFACTURING</b>	<b>Ghana, Cedi</b>

**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	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)
<b>None</b>		

**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 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

LHA For Paperwork Reduction Act Notice, see instructions.

Form **5471** (Rev. 12-2015)

**Schedule B U.S. Shareholders of Foreign Corporation**[illegible]

<b>Schedule C</b>	<b>Income Statement</b>
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**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
Income	1a Gross receipts or sales .....	1a 5,912,873.	1,187,873.
	b Returns and allowances .....	1b	
	c Subtract line 1b from line 1a .....	1c 5,912,873.	1,187,873.
	2 Cost of goods sold .....	2	
	3 Gross profit (subtract line 2 from line 1c) .....	3 5,912,873.	1,187,873.
	4 Dividends .....	4	
	5 Interest .....	5	
	6a Gross rents .....	6a	
	b Gross royalties and license fees .....	6b	
	7 Net gain or (loss) on sale of capital assets .....	7	
8 Other income (attach statement) .....	8 1,332,632.	267,720.	
9 Total income (add lines 3 through 8) .....	9 7,245,505.	1,455,593.	
Deductions	10 Compensation not deducted elsewhere .....	10 204,305.	41,044.
	11a Rents .....	11a 7,245.	1,455.
	b Royalties and license fees .....	11b	
	12 Interest .....	12	
	13 Depreciation not deducted elsewhere .....	13 9,760.	1,961.
	14 Depletion .....	14	
	15 Taxes (exclude provision for income, war profits, and excess profits taxes) .....	15	
	16 Other deductions (attach statement - exclude provision for income, war profits, and excess profits taxes) .....	16 6,641,580.	1,334,267.
	17 Total deductions (add lines 10 through 16) .....	17 6,862,890.	1,378,727.
	Net Income	18 Net income or (loss) before extraordinary items, prior period adjustments, and the provision for income, war profits, and excess profits taxes (subtract line 17 from line 9) .....	18 382,615.
19 Extraordinary items and prior period adjustments .....		19	
20 Provision for income, war profits, and excess profits taxes .....		20	
21 Current year net income or (loss) per books (combine lines 18 through 20) .....		21 382,615.	76,866.



**Schedule E Income, War Profits, and Excess Profits Taxes Paid or Accrued**

	(a) Name of country or U.S. possession	Amount of tax		
		(b) In foreign currency	(c) Conversion rate	(d) In U.S. dollars
1	U.S.			
2				
3				
4				
5				
6				
7				
8	Total			

**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	120,549.	90,359.
2a	Trade notes and accounts receivable		
b	Less allowance for bad debts	( )	( )
3	Inventories	0.	16,990.
4	Other current assets (attach statement) See Statement 15	83,872.	192,174.
5	Loans to shareholders and other related persons		
6	Investment in subsidiaries (attach statement)		
7	Other investments (attach statement)		
8a	Buildings and other depreciable assets	3,465.	5,384.
b	Less accumulated depreciation	( 1,251.)	( 3,055.)
9a	Depletable assets		
b	Less accumulated depletion	( )	( )
10	Land (net of any amortization)		
11	Intangible assets:		
a	Goodwill		
b	Organization costs		
c	Patents, trademarks, and other intangible assets		
d	Less accumulated amortization for lines 11a, b, and c	( )	( )
12	Other assets (attach statement)		
13	Total assets	206,635.	301,852.
Liabilities and Shareholders' Equity			
14	Accounts payable	121,180.	94,603.
15	Other current liabilities (attach statement) See Statement 16	156,387.	148,529.
16	Loans from shareholders and other related persons		
17	Other liabilities (attach statement) See Statement 17		46,100.
18	Capital stock:		
a	Preferred stock		
b	Common stock		
19	Paid-in or capital surplus (attach reconciliation)		
20	Retained earnings	-70,932.	12,620.
21	Less cost of treasury stock	( )	( )
22	Total liabilities and shareholders' equity	206,635.	301,852.

Form 5471 (Rev. 12-2015)

**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? .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If "Yes," see the instructions for required statement.		
2 During the tax year, did the foreign corporation own an interest in any trust? .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as entities separate from their owners under Regulations sections 301.7701-2 and 301.7701-3? .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If "Yes," you are generally required to attach Form 8858 for each entity (see instructions).		
4 During the tax year, was the foreign corporation a participant in any cost sharing arrangement? .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5 During the course of the tax year, did the foreign corporation become a participant in any cost sharing arrangement? .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6 During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4? .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G).		
7 During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)? .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 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? .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Schedule H Current Earnings and Profits****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	382,615.
2 Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):		
	<b>Net Additions</b>	<b>Net Subtractions</b>
a Capital gains or losses .....		
b Depreciation and amortization .....		
c Depletion .....		
d Investment or incentive allowance .....		
e Charges to statutory reserves .....		
f Inventory adjustments .....		
g Taxes .....		
h Other (attach statement) .....		
3 Total net additions .....		
4 Total net subtractions .....		
5a Current earnings and profits (line 1 plus line 3 minus line 4) .....	5a	382,615.
b DASTM gain or (loss) for foreign corporations that use DASTM .....	5b	
c Combine lines 5a and 5b .....	5c	382,615.
d Current earnings and profits in U.S. dollars (line 5c translated at the appropriate exchange rate as defined in section 989(b) and the related regulations) .....	5d	76,866.
Enter exchange rate used for line 5d <b>4.977700</b>		

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

If item E 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 ▶	
1 Subpart F income (line 38b, Worksheet A in the instructions) .....	1	
2 Earnings invested in U.S. property (line 17, Worksheet B in the instructions) .....	2	
3 Previously excluded subpart F income withdrawn from qualified investments (line 6b, Worksheet C in the instructions) .....	3	
4 Previously excluded export trade income withdrawn from investment in export trade assets (line 7b, Worksheet D in the instructions) .....	4	
5 Factoring income .....	5	
6 Total of lines 1 through 5. Enter here and on your income tax return .....	6	
7 Dividends received (translated at spot rate on payment date under section 989(b)(1)) .....	7	
8 Exchange gain or (loss) on a distribution of previously taxed income .....	8	

  

	Yes	No
• Was any income of the foreign corporation blocked? .....	<input type="checkbox"/>	<input type="checkbox"/>
• Did any such income become unblocked during the tax year (see section 964(b))? .....	<input type="checkbox"/>	<input type="checkbox"/>

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

Form 5471 Other Income Statement 5

Description	Functional Currency	Exchange Rate	U.S. Dollar
Other Income	1,332,632.		267,720.
Total to 5471, Schedule C, line 8	1,332,632.		267,720.

Form 5471 Other Deductions Statement 6

Description	Functional Currency	Exchange Rate	U.S. Dollar
Program Costs	5,709,280.		1,146,973.
Retirement Plan	13,819.		2,776.
Employee Benefits	12,279.		2,467.
Consultants	94,465.		18,978.
Implementation Expenses	128,084.		25,732.
Professional fees	14,360.		2,885.
equipment/ vehicle rental	64,311.		12,920.
Information technology	26,887.		5,401.
Telephone and Communication	7,797.		1,566.
Travel	117,988.		23,703.
Fuel	18,203.		3,657.
Repairs and Maintenance	8,119.		1,631.
Bank fees	1,928.		387.
Utilities	6,853.		1,377.
SSNIT	13,606.		2,733.
Postage/shipping	22.		4.
Printing	4,546.		913.
Office supplies	170,035.		34,159.
Office expenses	7,260.		1,459.
Small equipments	18,083.		3,633.
Contract Staff	4,318.		867.
Allocated personell cost	98,099.		19,708.
Relocation	7,746.		1,556.
Housing	37,083.		7,450.
Staff Recruiting Fees	428.		86.
Advertising and Promotion	527.		106.
Inventories	6,861.		1,378.
Bad Debt Expenses	47,869.		9,617.
Insurance	724.		145.
Total to 5471, Schedule C, line 16	6,641,580.		1,334,267.

Form 5471 Other Current Assets Statement 15

Description	Beg. of Annual Accounting Period	End of Annual Accounting Period
Prepaid Expenses	64,333.	43,459.
Program Receivables	13,600.	138,849.
Other Receivables	5,939.	9,866.
Total to 5471, Page 3, Schedule F, line 4	83,872.	192,174.

Form 5471 Other Current Liabilities Statement 16

Description	Beg. of Annual Accounting Period	End of Annual Accounting Period
Deferred Revenue	156,387.	148,529.
Total to 5471, Page 3, Schedule F, line 15	156,387.	148,529.

Form 5471 Other Liabilities Statement 17

Description	Beg. of Annual Accounting Period	End of Annual Accounting Period
LONG-TERM LIABILITIES	0.	46,100.
Total to 5471, Page 3, Schedule F, line 17	0.	46,100.

**SCHEDULE J  
(Form 5471)**

(Rev. December 2012)  
Department of the Treasury  
Internal Revenue Service

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

► Information about Schedule J (Form 5471) and its instructions is at [www.irs.gov/form5471](http://www.irs.gov/form5471).  
► Attach to Form 5471.

OMB No. 1545-0704

Name of person filing Form 5471

Identifying number

**International Development Enterprises**

23-2220051

Name of foreign corporation

Reference ID number

**IDE Ghana**

000000000  
GH126232

	Important: Enter amounts in functional currency.	(a) Post-1986 Undistributed Earnings (post-86 section 959(c)(3) balance)	(b) Pre-1987 E&P Not Previously Taxed (pre-87 section 959(c)(3) balance)	(c) Previously Taxed E&P (sections 959(c)(1) and (2) balances)		(d) Total Section 964(a) E&P (combine columns (a), (b), and (c))
				(i) Earnings Invested in U.S. Property	(ii) Earnings Invested in Excess Passive Assets	
<b>1</b> Balance at beginning of year		-312,653.				-312,653.
<b>2a</b> Current year E&P		382,615.				
<b>b</b> Current year deficit in E&P						
<b>3</b> Total current and accumulated E&P not previously taxed (line 1 plus line 2a or line 1 minus line 2b)		69,962.				
<b>4</b> Amounts included under section 951(a) or reclassified under section 959(c) in current year						
<b>5a</b> Actual distributions or reclassifications of previously taxed E&P						
<b>b</b> Actual distributions of nonpreviously taxed E&P						
<b>6a</b> Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)						
<b>b</b> Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)		69,962.				
<b>7</b> Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)		69,962.				69,962.

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

Schedule J (Form 5471) (Rev. 12-2012)

**SCHEDULE M  
(Form 5471)**

(Rev. December 2012)

Department of the Treasury  
Internal Revenue Service**Transactions Between Controlled Foreign Corporation  
and Shareholders or Other Related Persons**► Information about Schedule M (Form 5471) and its instructions is at [www.irs.gov/form5471](http://www.irs.gov/form5471).

► Attach to Form 5471.

OMB No. 1545-0704

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****000000000****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****4.977700**

(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 Dividends received (exclude deemed distributions under subpart F and distributions of previously taxed income) .....					
10 Interest received .....					
11 Premiums received for insurance or reinsurance .....					
12 Add lines 1 through 11 .....					
13 Purchases of stock in trade (inventory) .....					
14 Purchases of tangible property other than stock in trade .....					
15 Purchases of property rights (patents, trademarks, etc.) .....					
16 Platform contribution transaction payments paid .....					
17 Cost sharing transaction payments paid .....					
18 Compensation paid for technical, managerial, engineering, construction, or like services .....					
19 Commissions paid .....					
20 Rents, royalties, and license fees paid .....					
21 Dividends paid .....					
22 Interest paid .....					
23 Premiums paid for insurance or reinsurance .....					
24 Add lines 13 through 23 .....					
25 Amounts borrowed (enter the maximum loan balance during the year) - see instr. ....					
26 Amounts loaned (enter the maximum loan balance during the year) - see instr. ....					

Form **5471****Information Return of U.S. Persons With  
Respect To Certain Foreign Corporations**

OMB No. 1545-0704

(Rev. December 2015)

Department of the Treasury  
Internal Revenue Service► For more information about Form 5471, see [www.irs.gov/form5471](http://www.irs.gov/form5471)Information furnished for the foreign corporation's annual accounting period (tax year required by  
section 898) (see instructions) beginning **JAN 1**, 2017, and ending **DEC 31**, 2017Attachment  
Sequence No. **121**

Name of person filing this return

**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**

City or town, state, and ZIP code

**Denver, CO 80205-2763**Filer's tax year beginning **JAN 1**, 2017, and ending **DEC 31**, 2017**D** Check if any excepted specified foreign financial assets are reported on this form (see instructions) ☐**E** 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 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	<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
<b>10/28/02</b>	<b>Bern Switzerland</b>	<b>813000</b>	<b>FOUNDATION</b>	<b>Switzerland, Franc</b>

**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 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

LHA For Paperwork Reduction Act Notice, see instructions.

Form **5471** (Rev. 12-2015)

<div style="display: flex; justify-content: space-between;"> <div> <b>Schedule B</b> </div> <div> <b>U.S. Shareholders of Foreign Corporation</b> </div> </div>	
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<b>Schedule C</b>	<b>Income Statement</b>
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**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
Income	1a Gross receipts or sales .....	1a	
	b Returns and allowances .....	1b	
	c Subtract line 1b from line 1a .....	1c	
	2 Cost of goods sold .....	2	
	3 Gross profit (subtract line 2 from line 1c) .....	3	
	4 Dividends .....	4	
	5 Interest .....	5	
	6a Gross rents .....	6a	
	b Gross royalties and license fees .....	6b	
	7 Net gain or (loss) on sale of capital assets .....	7	
8 Other income (attach statement) .....	8		
9 Total income (add lines 3 through 8) .....	9		
Deductions	10 Compensation not deducted elsewhere .....	10	
	11a Rents .....	11a	
	b Royalties and license fees .....	11b	
	12 Interest .....	12	222.
	13 Depreciation not deducted elsewhere .....	13	226.
	14 Depletion .....	14	
	15 Taxes (exclude provision for income, war profits, and excess profits taxes) .....	15	
	16 Other deductions (attach statement - exclude provision for income, war profits, and excess profits taxes) ..... See Statement 7	16	3,478.
17 Total deductions (add lines 10 through 16) .....	17	3,700.	
Net Income	18 Net income or (loss) before extraordinary items, prior period adjustments, and the provision for income, war profits, and excess profits taxes (subtract line 17 from line 9) .....	18	-3,700.
	19 Extraordinary items and prior period adjustments .....	19	
	20 Provision for income, war profits, and excess profits taxes .....	20	
	21 Current year net income or (loss) per books (combine lines 18 through 20) .....	21	-3,700.



**Schedule E Income, War Profits, and Excess Profits Taxes Paid or Accrued**

	(a) Name of country or U.S. possession	Amount of tax		
		(b) In foreign currency	(c) Conversion rate	(d) In U.S. dollars
1	U.S.			
2				
3				
4				
5				
6				
7				
8	Total			

**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	1,526,081.	1,246,536.
2a	Trade notes and accounts receivable	10,165.	9,741.
b	Less allowance for bad debts	( )	( )
3	Inventories	0.	
4	Other current assets (attach statement) See Statement 18	173.	166.
5	Loans to shareholders and other related persons		
6	Investment in subsidiaries (attach statement)		
7	Other investments (attach statement)		
8a	Buildings and other depreciable assets		
b	Less accumulated depreciation	( )	( )
9a	Depletable assets		
b	Less accumulated depletion	( )	( )
10	Land (net of any amortization)		
11	Intangible assets:		
a	Goodwill		
b	Organization costs		
c	Patents, trademarks, and other intangible assets		
d	Less accumulated amortization for lines 11a, b, and c	( )	( )
12	Other assets (attach statement) See Statement 19	99,494.	
13	Total assets	1,635,913.	1,256,443.
Liabilities and Shareholders' Equity			
14	Accounts payable	2,598.	0.
15	Other current liabilities (attach statement) See Statement 20	1,591,602.	1,220,081.
16	Loans from shareholders and other related persons		
17	Other liabilities (attach statement)		
18	Capital stock:		
a	Preferred stock		
b	Common stock		
19	Paid-in or capital surplus (attach reconciliation)		
20	Retained earnings	41,713.	36,362.
21	Less cost of treasury stock	( )	( )
22	Total liabilities and shareholders' equity	1,635,913.	1,256,443.

Form 5471 (Rev. 12-2015)

**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? .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If "Yes," see the instructions for required statement.		
2 During the tax year, did the foreign corporation own an interest in any trust? .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as entities separate from their owners under Regulations sections 301.7701-2 and 301.7701-3? .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If "Yes," you are generally required to attach Form 8858 for each entity (see instructions).		
4 During the tax year, was the foreign corporation a participant in any cost sharing arrangement? .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5 During the course of the tax year, did the foreign corporation become a participant in any cost sharing arrangement? .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6 During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4? .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G).		
7 During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)? .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 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? .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Schedule H Current Earnings and Profits****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	-3,700.
2 Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):		
a Capital gains or losses .....	Net Additions	Net Subtractions
b Depreciation and amortization .....		
c Depletion .....		
d Investment or incentive allowance .....		
e Charges to statutory reserves .....		
f Inventory adjustments .....		
g Taxes .....		
h Other (attach statement) .....		
3 Total net additions .....		
4 Total net subtractions .....		
5a Current earnings and profits (line 1 plus line 3 minus line 4) .....	5a	-3,700.
5b DASTM gain or (loss) for foreign corporations that use DASTM .....	5b	
5c Combine lines 5a and 5b .....	5c	-3,700.
5d Current earnings and profits in U.S. dollars (line 5c translated at the appropriate exchange rate as defined in section 989(b) and the related regulations) .....	5d	-3,769.
Enter exchange rate used for line 5d: .981820		

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

If item E 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
1 Subpart F income (line 38b, Worksheet A in the instructions) .....	1
2 Earnings invested in U.S. property (line 17, Worksheet B in the instructions) .....	2
3 Previously excluded subpart F income withdrawn from qualified investments (line 6b, Worksheet C in the instructions) .....	3
4 Previously excluded export trade income withdrawn from investment in export trade assets (line 7b, Worksheet D in the instructions) .....	4
5 Factoring income .....	5
6 Total of lines 1 through 5. Enter here and on your income tax return .....	6
7 Dividends received (translated at spot rate on payment date under section 989(b)(1)) .....	7
8 Exchange gain or (loss) on a distribution of previously taxed income .....	8

  

	Yes	No
• Was any income of the foreign corporation blocked? .....	<input type="checkbox"/>	<input type="checkbox"/>
• Did any such income become unblocked during the tax year (see section 964(b))? .....	<input type="checkbox"/>	<input type="checkbox"/>

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

Form 5471 Other Current Assets Statement 18

Description	Beg. of Annual Accounting Period	End of Annual Accounting Period
Prepaid Expenses	173.	166.
Total to 5471, Page 3, Schedule F, line 4	173.	166.

Form 5471 Other Assets Statement 19

Description	Beg. of Annual Accounting Period	End of Annual Accounting Period
Other Assets	99,494.	0.
Total to 5471, Page 3, Schedule F, line 12	99,494.	0.

Form 5471 Other Current Liabilities Statement 20

Description	Beg. of Annual Accounting Period	End of Annual Accounting Period
Deferred Revenue	1,591,602.	1,220,081.
Total to 5471, Page 3, Schedule F, line 15	1,591,602.	1,220,081.

**SCHEDULE J  
(Form 5471)**

(Rev. December 2012)  
Department of the Treasury  
Internal Revenue Service

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

► Information about Schedule J (Form 5471) and its instructions is at [www.irs.gov/form5471](http://www.irs.gov/form5471).  
► Attach to Form 5471.

OMB No. 1545-0704

Name of person filing Form 5471

Identifying number

**International Development Enterprises**

**23-2220051**

Name of foreign corporation

Reference ID number

**IDE International Foundation**

**SZ126232**

**000000000**

(c) Previously Taxed E&P  
(sections 959(c)(1) and (2) balances)

(i) Earnings Invested  
in U.S. Property

(ii) Earnings Invested in  
Excess Passive Assets

(iii) Subpart F Income

(d) Total Section  
964(a) E&P  
(combine columns  
(a), (b), and (c))

	(a) Post-1986 Undistributed Earnings (post-86 section 959(c)(3) balance)	(b) Pre-1987 E&P Not Previously Taxed (pre-87 section 959(c)(3) balance)	(c) Previously Taxed E&P (sections 959(c)(1) and (2) balances)	(d) Total Section 964(a) E&P (combine columns (a), (b), and (c))
<b>1</b> Balance at beginning of year	40,954.			40,954.
<b>2a</b> Current year E&P				
<b>b</b> Current year deficit in E&P	3,700.			
<b>3</b> Total current and accumulated E&P not previously taxed (line 1 plus line 2a or line 1 minus line 2b)	37,254.			
<b>4</b> Amounts included under section 951(a) or reclassified under section 959(c) in current year				
<b>5a</b> Actual distributions or reclassifications of previously taxed E&P				
<b>b</b> Actual distributions of nonpreviously taxed E&P				
<b>6a</b> Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)				
<b>b</b> Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)	37,254.			
<b>7</b> Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)	37,254.			37,254.

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

Schedule J (Form 5471) (Rev. 12-2012)

**SCHEDULE M  
(Form 5471)**

(Rev. December 2012)

Department of the Treasury  
Internal Revenue Service**Transactions Between Controlled Foreign Corporation  
and Shareholders or Other Related Persons**▶ Information about Schedule M (Form 5471) and its instructions is at [www.irs.gov/form5471](http://www.irs.gov/form5471).

▶ Attach to Form 5471.

OMB No. 1545-0704

Name of person filing Form 5471

Identifying number

International Development Enterprises

23-2220051

Name of foreign corporation

EIN (if any)

Reference ID number

IDE International Foundation

000000000

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** **.981820**

(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 Dividends received (exclude deemed distributions under subpart F and distributions of previously taxed income) .....					
10 Interest received .....					
11 Premiums received for insurance or reinsurance .....					
12 Add lines 1 through 11 .....					
13 Purchases of stock in trade (inventory) .....					
14 Purchases of tangible property other than stock in trade .....					
15 Purchases of property rights (patents, trademarks, etc.) .....					
16 Platform contribution transaction payments paid .....					
17 Cost sharing transaction payments paid .....					
18 Compensation paid for technical, managerial, engineering, construction, or like services .....					
19 Commissions paid .....					
20 Rents, royalties, and license fees paid .....					
21 Dividends paid .....					
22 Interest paid .....					
23 Premiums paid for insurance or reinsurance .....					
24 Add lines 13 through 23 .....					
25 Amounts borrowed (enter the maximum loan balance during the year) - see instr. ....					
26 Amounts loaned (enter the maximum loan balance during the year) - see instr. ....					

Form **8858**(Rev. December 2013)  
Department of the Treasury  
Internal Revenue Service**Information Return of U.S. Persons With Respect To Foreign Disregarded Entities**► Information about Form 8858 and its separate instructions is at [www.irs.gov/form8858](http://www.irs.gov/form8858).

OMB No. 1545-1910

Information furnished for the foreign disregarded entity's annual accounting period (see instructions)

beginning **JAN 1**, 20**17**, and ending **DEC 31**, 20**17**Attachment  
Sequence No. **140**

Name of person filing this return

Filer's identifying number

**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**

City or town, state, and ZIP code

**Denver, CO 80205-2763**Filer's tax year beginning **JAN 1**, 20**17**, and ending **DEC 31**, 20**17****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 disregarded entity**International Development Enterpris****Wework, 2 Lemen Street****London****UNITED KINGDOM E1 8FA****b(1)** U.S. identifying number, if any

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**b(2)** Reference ID number (see instructions)**c** 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 foreign  
disregarded entity**01/01/16****f** If benefits under a U.S. tax treaty were claimed with respect to income  
of the foreign disregarded entity, enter the treaty and article number**g** Country in which principal  
business activity is conducted**United Kingdom****h** Principal business  
activity**Charitable Or****i** Functional currency**U.K., Pound****2** Provide the following information for the foreign disregarded entity's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in the  
United States**b** Name and address (including corporate department, if applicable) of person(s) with custody  
of the books and records of the foreign disregarded entity, and the location of such books  
and records, if different**INTERNATIONAL DEVELOPMENT ENTERPRIS  
1031 33RD STREET  
DENVER, CO 80205****3** For the **tax owner** of the foreign disregarded entity (if different from the filer) provide the following:**a** Name and address**b** Annual accounting period covered by the return (see instructions)**c(1)** U.S. identifying number, if any**c(2)** Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency**4** For the **direct owner** of the foreign disregarded entity (if different from the tax owner) provide the following:**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the foreign disregarded entity, and the chain of ownership between the foreign disregarded entity and each entity in which the foreign disregarded entity has a 10% or more direct or indirect interest. See instructions.**See Statement 21**

For Paperwork Reduction Act Notice, see the separate instructions.

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

**Important:** Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for foreign disregarded entities that use DASTM.

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

	Functional Currency	U.S. Dollars
1 Gross receipts or sales (net of returns and allowances) .....	1 3,148,610.	4,054,948.
2 Cost of goods sold .....	2	
3 Gross profit (subtract line 2 from line 1) .....	3 3,148,610.	4,054,948.
4 Other income .....	4 161,229.	207,639.
5 Total income (add lines 3 and 4) .....	5 3,309,839.	4,262,587.
6 Total deductions .....	6 4,539,697.	5,846,463.
7 Other adjustments .....	7	
8 Net income (loss) per books .....	8 -1,229,858.	-1,583,877.

**Schedule C-1 Section 987 Gain or Loss Information**

	(a) Amount stated in functional currency of foreign disregarded entity	(b) Amount stated in functional currency of recipient
<b>Note.</b> See the instructions if there are multiple recipients of remittances from the foreign disregarded entity.		
1 Remittances from the foreign disregarded entity .....	1	
2 Section 987 gain (loss) of recipient .....	2	
		Yes No
3 Were all remittances from the foreign disregarded entity treated as made to the direct owner? .....		
4 Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the foreign disregarded entity during the tax year? .....		

**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 foreign disregarded entities that use DASTM.

Assets	(a) Beginning of annual accounting period	(b) End of annual accounting period
1 Cash and other current assets .....	1 5,987,198.	3,061,720.
2 Other assets .....	2 9,486.	793,934.
3 Total assets .....	3 5,996,684.	3,855,654.
<b>Liabilities and Owner's Equity</b>		
4 Liabilities .....	4 3,904,862.	3,228,919.
5 Owner's equity .....	5 2,091,822.	402,019.
6 Total liabilities and owner's equity .....	6 5,996,684.	3,630,938.

**Schedule G Other Information**

	Yes	No
1 During the tax year, did the foreign disregarded entity own an interest in any trust? .....		X
2 During the tax year, did the foreign disregarded entity own at least a 10% interest, directly or indirectly, in any foreign partnership? .....		X
3 Answer the following question only if the foreign disregarded entity 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 foreign disregarded entity as a result of the election? .....		
4 If the interest in the foreign disregarded entity is a separate unit under Reg. 1.1503(d)-1(b)(4) or part of a combined separate unit under reg. 1.1503(d)-1(b)(4)(ii) does the separate unit or combined separate unit have a dual consolidated loss as defined in Reg. 1.1503(d)-1(b)(5)(ii)? .....		N/A
If "Yes," enter the amount of the dual consolidated loss ► \$	Answer question 5a.	

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**Schedule G Other Information** (continued)

	Yes	No
<b>5a</b> Was any portion of the dual consolidated loss in question 4 taken into account in computing consolidated taxable income for the year? If "Yes," go to 5b. If "No," skip 5b and 5c		
<b>b</b> Was this permitted domestic use of the dual consolidated loss under Reg. 1.1503(d)-6? If "Yes," see instructions and skip 5c. If "No," go to 5c		
<b>c</b> If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Reg. 1.503(d)-4? If "Yes," enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year ► \$ See Instructions.		
<b>6</b> During the tax year, did the foreign disregarded entity pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		X
<b>7</b> During the tax year, did the foreign disregarded entity 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
<b>8</b> Answer the following question only if the tax owner of the foreign disregarded entity is a controlled foreign corporation (CFC): Were there any intracompany transactions between the foreign disregarded entity and the CFC or any other branch of the CFC during the tax year, in which the foreign disregarded entity acted as a manufacturing, selling, or purchasing branch?		

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

<b>1</b> Current year net income or (loss) per foreign books of account	<b>1</b>	-1,229,585.
<b>2</b> Total net additions	<b>2</b>	
<b>3</b> Total net subtractions	<b>3</b>	
<b>4</b> Current earnings and profits (or taxable income -- see instructions) (line 1 plus line 2 minus line 3)	<b>4</b>	-1,229,585.
<b>5</b> DASTM gain or loss (if applicable)	<b>5</b>	
<b>6</b> Combine lines 4 and 5	<b>6</b>	-1,229,585.
<b>7</b> 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))	<b>7</b>	-1,583,525.
Enter exchange rate used for line 7 ►		.776486

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Form 8858	Organizational Chart	Statement 21
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Name of Entity in Chain of Ownership	Percent of Ownership	FDE's Position	Country Organized
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Tax Classification

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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