

Form **990****Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-0047

2010**Open to Public Inspection**Department of the Treasury
Internal Revenue Service**A For the 2010 calendar year, or tax year beginning****, 2010, and ending****, 20****B** Check if applicable:

- ☒ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization

KUPONA FOUNDATION

Doing Business As

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

Room/suite

37 WEST 72ND STREET, APT 3D

City or town, state or country, and ZIP + 4

NEW YORK, NY 10023

F Name and address of principal officer:

PETER MADDENS

D Employer identification number

26-4371825

E Telephone number

(646) 368-1929

G Gross receipts \$ 328,757.**H(a)** Is this a group return for affiliates? ☐ Yes ☒ No**H(b)** Are all affiliates 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: ▶ KUPONAFoundation.ORG**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: 2009 **M** State of legal domicile: NY**Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: THE FOUNDATION IS ORGANIZED TO RAISE FUNDS FOR THE ACTIVITIES OF THE COMPREHENSIVE COMMUNITY BASED REHABILITATION IN TANZANIA (CCBRT) LOCATED IN TANZANIA.		
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	4.
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	4.
	5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	1.
	6	Total number of volunteers (estimate if necessary)	6	6.
	7a	Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	
b	Net unrelated business taxable income from Form 990-T, line 34	7b		
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 175,664.	Current Year 328,657.
	9	Program service revenue (Part VIII, line 2g)		0.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	18.	100.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	175,682.	328,757.
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	9,000.
14		Benefits paid to or for members (Part IX, column (A), line 4)		0.
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	69,999.	83,646.
16a		Professional fundraising fees (Part IX, column (A), line 11e)		0.
b		Total fundraising expenses (Part IX, column (D), line 25) ▶ 89,975.		
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	44,526.	49,576.
18		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	123,525.	233,222.
19	Revenue less expenses. Subtract line 18 from line 12	52,157.	95,535.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year 52,558.	End of Year 155,692.
	21	Total liabilities (Part X, line 26)	401.	8,000.
	22	Net assets or fund balances. Subtract line 21 from line 20.	52,157.	147,692.

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		
	Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed ☐	PTIN P00180866
	Firm's name ▶ TARLOW & CO., C.P.A.'S	Firm's EIN ▶ 13-3587163			
	Firm's address ▶ 7 PENN PLAZA, SUITE 210 NEW YORK, NY 10001	Phone no. 212-697-8540			

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

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2010)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response to any question in this Part III ☒ **X****1** Briefly describe the organization's mission:

THE FOUNDATION WAS ORGANIZED TO RAISE FUNDS FOR THE ACTIVITIES OF THE
 COMPREHENSIVE COMMUNITY BASED REHABILITATION IN TANZANIA
 (CCBRT) LOCATED IN TANZANIA.

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 exempt purpose achievements for each of the organization's three largest program services by expenses.

Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 \$ 18,332. including grants of \$ 17,087.) (Revenue \$)

GRANTED TO CCBRT, HEADQUARTERED IN DAR ES SALAAM, TANZANIA IN THE
 AMOUNT OF \$17,087 WAS RESTRICTED FOR USE TO SUPPORT PROGRAMS
 RELATED TO THE IDENTIFICATION, TREATMENT, AND FOLLOW-UP OF
 PATIENTS WITH CLEFT LIP/PALATE. THIS CONDITION CAN PREVENT
 CHILDREN FROM RECEIVING ADEQUATE NUTRITION.

4b (Code:) (Expenses \$ 3,149. including grants of \$ 2,935.) (Revenue \$)

ALSO GRANTED TO CCBRT IN THE AMOUNT OF \$2,935 WAS RESTRICTED FOR
 USE IN CONNECTION WITH THE DEVELOPMENT OF BAOBAB MATERNITY
 HOSPITAL AND ITS ASSOCIATED CAPACITY BUILDING AND COMMUNITY
 PROGRAM. THIS PROJECT WILL ADDRESS STAGGERINGLY HIGH MATERNAL
 AND NEWBORN MORTALITY RATES IN THE DAR ES SALAAM REGION.

4c (Code:) (Expenses \$ 85,804. including grants of \$ 79,978.) (Revenue \$)

ALSO GRANTED TO CCBRT IN THE AMOUNT OF \$79,978 AS CORE FUNDING TO
 CCBRT AND ITS AFFILIATED PROGRAMS, TO BE ALLOCATED TO THOSE
 PROGRAM AREAS WHERE THE ORGANIZATION HAS THE GREATEST NEED.
 THROUGH DIRECT SURGICAL INTERVENTION, COMMUNITY PHYSIOTHERAPY,
 MOBILITY TRAININGS, AND HOLISTIC TREATMENT PLANS, CCBRT ADDRESSES
 ALL ASPECT OF CARE FOR PERSONS WITH DISABILITIES.

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

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

4e Total program service expenses ► 107,285.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1 X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions)	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9	X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V	10	X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a X	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b	X
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c	X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d X	
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII	12a X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Parts I and IV	14b X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV	15 X	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	X
20a Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20a	X
b If "Yes" to line 20a, did the organization attach its audited financial statements to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)	20b	

Part V**Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response to any question in this Part V. ☐

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	1a 6	
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1b 0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 1	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)	2b X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country: ▶ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?	9a	
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	

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 to any question in this Part VI ☒ X

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

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

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

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

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► KATIE FLANAGAN 37 WEST 72ND STREET, APT 3D NEW YORK, NY 10023
 646-368-1929

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response to any question 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 (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(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) PETER MADDENS DIRECTOR, PRESIDENT & TREAS	7.50	X		X				0	0	0
(2) MARK GREEN DIRECTOR, VICE PRES & SEC	1.00	X		X				0	0	0
(3) KATIE FLANAGAN EXECUTIVE DIRECTOR	35.00	X						77,083	0	0
(4) ADRIAN STEWART TREASURER				X				0	0	0
(5) CAROLYN CHANDLER SECRETARY				X				0	0	0
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										
(15)										
(16)										

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(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			
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
(26)										
(27)										
(28)										
1 b Sub-total								77,083.	0.	0.
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								77,083.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **0**

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

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **0**

Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c	1,500.			
	d	Related organizations	1d				
	e	Government grants (contributions) . .	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above .	1f	327,157.			
	g	Noncash contributions included in lines 1a-1f: \$		433.			
	h	Total. Add lines 1a-1f	ATTACHMENT 2		328,657.		
Program Service Revenue			Business Code				
	2a						
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		0.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts).	ATTACHMENT 1	100.			
	4	Income from investment of tax-exempt bond proceeds		0.			
	5	Royalties		0.			
			(i) Real (ii) Personal				
	6a	Gross Rents					
	b	Less: rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss)		0.			
	7a	Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
	b	Less: cost or other basis and sales expenses					
	c	Gain or (loss)					
	d	Net gain or (loss)		0.			
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a				
	b	Less: direct expenses	b				
	c	Net income or (loss) from fundraising events		0.			
	9a	Gross income from gaming activities. See Part IV, line 19	a				
	b	Less: direct expenses	b				
	c	Net income or (loss) from gaming activities		0.			
	10a	Gross sales of inventory, less returns and allowances	a				
	b	Less: cost of goods sold	b				
c	Net income or (loss) from sales of inventory		0.				
Miscellaneous Revenue		Business Code					
11a							
b							
c							
d	All other revenue						
e	Total. Add lines 11a-11d		0.				
12	Total revenue. See instructions		328,757.				

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) but are not required to complete columns (B), (C), and (D).

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 governments and organizations in the U.S. See Part IV, line 21 . . .	0.			
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	0.			
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	100,000.	100,000.		
4 Benefits paid to or for members	0.			
5 Compensation of current officers, directors, trustees, and key employees	77,083.	3,854.	11,563.	61,666.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.			
7 Other salaries and wages	0.			
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	0.			
9 Other employee benefits	0.			
10 Payroll taxes	6,563.	328.	985.	5,250.
11 Fees for services (non-employees):				
a Management	0.			
b Legal	74.		74.	
c Accounting	13,440.		13,440.	
d Lobbying	0.			
e Professional fundraising services. See Part IV, line 17	0.			
f Investment management fees	0.			
g Other	0.			
12 Advertising and promotion	0.			
13 Office expenses	1,400.	70.	210.	1,120.
14 Information technology	1,957.		1,188.	769.
15 Royalties	0.			
16 Occupancy	19,140.	957.	2,871.	15,312.
17 Travel	2,317.	1,671.		646.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0.			
19 Conferences, conventions, and meetings	0.			
20 Interest	0.			
21 Payments to affiliates	0.			
22 Depreciation, depletion, and amortization	2,769.		2,769.	
23 Insurance	0.			
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a COMMUNICATIONS	3,115.	156.	467.	2,492.
b BANK AND PAYROLL FEES	1,833.	61.	811.	961.
c MEALS AND ENTERTAINMENT	1,614.	160.	213.	1,241.
d SUPPLIES	1,022.		960.	62.
e DISABILITY AND WC INSURANCE	570.	28.	86.	456.
f All other expenses	325.		325.	
25 Total functional expenses. Add lines 1 through 24f	233,222.	107,285.	35,962.	89,975.
26 Joint Costs. Check here ☐ if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	3,131.	1	21,355.
	2 Savings and temporary cash investments	14,822.	2	102,306.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 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 instructions)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	1,714.	9	1,909.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 4,260.		
	b Less: accumulated depreciation	10b 2,917.		
		1,899.	10c	1,343.
	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		13	
	14 Intangible assets	28,192.	14	25,979.
15 Other assets. See Part IV, line 11	2,800.	15	2,800.	
16 Total assets. Add lines 1 through 15 (must equal line 34)	52,558.	16	155,692.	
Liabilities	17 Accounts payable and accrued expenses	401.	17	8,000.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 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		24	
	25 Other liabilities. Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	401.	26	8,000.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☒ and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	52,157.	27	147,692.
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here ☐ and complete lines 30 through 34.			
	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 Total net assets or fund balances	52,157.	33	147,692.
34 Total liabilities and net assets/fund balances.	52,558.	34	155,692.	

Form 990 (2010)

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response to any question in this Part XI. ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	328,757.
2	Total expenses (must equal Part IX, column (A), line 25)	2	233,222.
3	Revenue less expenses. Subtract line 2 from line 1	3	95,535.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	52,157.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	147,692.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response to any question in this Part XII. ☐

	Yes	No
1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		X
2b Were the organization's financial statements audited by an independent accountant?	X	
2c 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.		X
d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		
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?		X
3b 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.		

Form **990** (2010)

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. ▶ See separate instructions.

OMB No. 1545-0047

2010

Open to Public Inspection

Name of the organization

KUPONA FOUNDATION

Employer identification number

26-4371825

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 11, 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.)
- 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 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.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 ☐ 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 that describes the type of supporting organization and complete lines 11e through 11h.
- a ☐ Type I b ☐ Type II c ☐ Type III - Functionally integrated d ☐ Type III - Other
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f ☐ If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box.
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? ☐
- (ii) A family member of a person described in (i) above? ☐
- (iii) A 35% controlled entity of a person described in (i) or (ii) above? ☐
- h Provide the following information about the supported organization(s).

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

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

Schedule A (Form 990 or 990-EZ) 2010

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) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3.						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2009 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2010. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	☐	
b 33 1/3% support test - 2009. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	☐	
17a 10%-facts-and-circumstances test - 2010. If the organization did not check a box on line 13, 16a or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	☐	
b 10%-facts-and-circumstances test - 2009. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	☐	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	☐	

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

(Complete only if you checked the box on line 9 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) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")				173,434.	328,657.	502,091.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5				173,434.	328,657.	502,091.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b.						
8 Public support (Subtract line 7c from line 6.)						502,091.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6.				173,434.	328,657.	502,091.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)				173,434.	328,657.	502,091.
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☒						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2010. 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 - 2009. 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 **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Also complete this part for any additional information. (See instructions).

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, or 990-PF.

OMB No. 1545-0047

2010

Name of the organization
KUPONA FOUNDATION

Employer identification number

26-4371825

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, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 $\frac{1}{3}$ % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution 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 a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to 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. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year. ▶ \$

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not 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 line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization KUPONA FOUNDATION

Employer identification number
26-4371825**Part I Contributors** (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	COMPREHENSIVE COMM BASED REHABILITATION P. O. BOX 23310 DAR ES SALAAM TANZANIA	\$ 287,772.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered "Yes," to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11, or 12.

► Attach to Form 990. ► See separate instructions.

OMB No. 1545-0047

2010

Open to Public
Inspection

Name of the organization

KUPONA FOUNDATION

Employer identification number

26-4371825

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate 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? ☐ Yes ☐ 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? ☐ Yes ☐ No

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

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

☐ Preservation of land for public use (e.g., recreation or education)	☐ Preservation of an historically important land area
☐ Protection of natural habitat	☐ Preservation of a certified historic structure
☐ 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 8/17/06, 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, and enforcing conservation easements during the year ► _____

7 Amount of expenses incurred in monitoring, inspecting, 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 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, 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" to 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 XIV, 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) Revenues included in 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 Revenues included in 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 d ☐ Loan or exchange programs
 b ☐ Scholarly research e ☐ Other _____
 c ☐ Preservation for future generations

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

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" to 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 XIV 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? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV.

Part V Endowment Funds. Complete if organization answered "Yes" to 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 year end balance held as:

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

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

- (i) unrelated organizations
 (ii) related organizations

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

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

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

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(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		4,260	2,917	1,343
e Other		0	0	0
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				1,343

Part VII Investments - Other Securities. 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)		
(I)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Amount
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. FIN 48 (ASC 740) Footnote. In Part XIV, 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).

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	328,757.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	233,222.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	95,535.
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	
9	Total adjustments (net). Add lines 4 through 8	9	
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	95,535.

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

1	Total revenue, gains, and other support per audited financial statements	1	328,757.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	328,757.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	328,757.

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

1	Total expenses and losses per audited financial statements	1	233,222.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	233,222.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	233,222.

Part XIV Supplemental Information

Complete this part to 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, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

SEE PAGE 5

Part XIV Supplemental Information (continued)

FIN 48 (ASC 740) FOOTNOTE

SCHEDULE D, PART X, LINE 2

AUDIT PERIODS REMAIN OPEN FOR REVIEW UNTIL THE STATUTE OF LIMITATIONS HAS PASSED. THE COMPLETION OF AN EXAMINATION BEFORE THE EXPIRATION OF THE STATUTE OF LIMITATIONS FOR A GIVEN PERIOD COULD RESULT IN AN ADJUSTMENT TO THE LIABILITY FOR FEDERAL EXCISE TAXES AND NEW YORK FILING FEES. THE STATUTE OF LIMITATIONS FOR THE TAX YEAR ENDING DECEMBER 31, 2010 IS SET TO EXPIRE IN AUGUST 2014 AND FOR THE PERIOD MARCH 9, 2009 TO DECEMBER 31, 2009 IS SET TO EXPIRES IN AUGUST 2013. THUS, THIS TAX YEAR IS STILL OPEN FOR INTERNAL REVENUE SERVICE EXAMINATION. THE FOUNDATION DOES NOT ANTICIPATE ANY MATERIAL IMPACT ON ITS FINANCIAL STATEMENTS FROM AN EXAMINATION IF ONE SHOULD OCCUR.

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

KUPONA FOUNDATION

Statement of Activities Outside the United States

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

▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2010

**Open to Public
Inspection**

Employer identification number

26-4371825

Part I **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ **Yes** ☐ **No**

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of grant funds 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 region	(d) Activities conducted in region (by type) (e.g., 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 region	(f) Total expenditures for and investments in region
(1) SUB-SAHARAN AFRICA	0.	0.	GRANTS TO RECIPIENTS		
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Sub-total, ...	0.	0.			
b Total from continuation sheets to Part I					
c Totals (add lines 3a and 3b)	0.	0.			

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

Schedule F (Form 990) 2010

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Check this box if no one recipient received more than \$5,000. ☐ **Part II** can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)			SUB-SAHARAN AFRICA	TO PROVIDE S	100,000.	BK TRANSFER		N/A	FMV
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

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. 1.

3 Enter total number of other organizations or entities. 1.

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

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

- 1** Was the organization a U.S. transferor of property to a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see 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 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). ☐ 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, 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 file Form 5713, International Boycott Report (see Instructions for Form 5713) ☐ Yes ☒ No

Schedule F (Form 990) 2010

Part V Supplemental Information

Complete this part to provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method); 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).

PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS

SCHEDULE F, PART 1, LINE 2

KUPONA FOUNDATION USES THE FOLLOWING PROCEDURES TO MONITOR THE GRANTS TO ORGANIZATIONS OUTSIDE THE UNITED STATES BY REQUESTING FROM CCBRT QUARTERLY, INTERIM AND FULL-LENGTH NARRATIVE REPORTS REGARDING ALL PROGRAMMATIC ACHIEVEMENT OF CCBRT. IN ADDITION, IT REQUESTS AND RECEIVES A COPY OF THE ANNUAL INDEPENDENT FINANCIAL AUDIT OF CCBRT. AT UNDESIGNATED TIMES, THE BOARD OF DIRECTORS OR STAFF OF KUPONA FOUNDATION MAY REQUEST SPECIFIC BUDGETARY OR PROGRAMMATIC REPORTS FROM PARTICULAR SERVICE AREAS. KUPONA ALSO REQUESTS THAT ONE STAFF MEMBER FROM CCBRT VISIT THE UNITED STATES ANNUALLY TO UPDATE KUPONA FOUNDATIONS'S BOARD OF DIRECTORS, DONORS, AND PROSPECTIVE DONORS.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

KUPONA FOUNDATION

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.

OMB No. 1545-0047

2010

**Open to Public
Inspection**

Employer identification number

26-4371825

POLICIES

PART VI, SECTION B, LINE 12C

THE REGULATION OF THE CONFLICT OF INTEREST POLICY IS DONE THROUGH THE
HOLDING OF BIENNIAL MEETINGS OF THE BOARD OF DIRECTORS, AND THROUGH
INDEPENDENT CONVERSATION AND WRITTEN ELECTRONIC EXCHANGES BETWEEN MEMBERS
OF THE BOARD OF DIRECTORS THAT INVOLVE THE DISCUSSION OF EACH MEMBER'S
VARIOUS OTHER COMMITMENTS. IN ADDITION, THE EXECUTIVE DIRECTOR, AS THE
ONLY INDIVIDUAL RECEIVING COMPENSATION FROM THE ORGANIZATION, IS NOT A
MEMBER OF THE BOARD, AND IS ASKED TO LEAVE THE ROOM FOR ANY DISCUSSION OF
HER POSITION OR COMPENSATION.

COMPENSATION

PART VI, SECTION B, LINE 15A

THE CURRENT DIRECTOR WAS FIRST INTERVIEWED AND RECRUITED PRIOR TO THE
INCORPORATION OF THE ORGANIZATION, BY THE CURRENT PRESIDENT OF THE
BOARD. THIS WAS DONE IN COLLABORATION WITH CCBRT STAFF. COMPENSATION
FOR THE DIRECTOR WAS DETERMINED BY COMPARISON BOTH WITH CURRENT PAY
SCALES FOR SIMILAR POSITIONS IN THE UNITED STATES AND IN TANZANIA. SINCE
THE HIRING, THE DIRECTOR'S COMPENSATION HAS BEEN DISCUSSED AND DETERMINED
AMONG THE FULL MEMBERSHIP OF THE BOARD OF DIRECTORS, DURING A BOARD
MEETING. DURING THE DISCUSSION, THE DIRECTOR IS ASKED TO LEAVE THE ROOM.

DOCUMENTS AVAILABLE FOR INSPECTION

PART VI, SECTION C, LINE 19

ALL GOVERNING DOCUMENTS OF KUPONA FOUNDATION ARE AVAILABLE UPON REQUEST

Name of the organization

KUPONA FOUNDATION

Employer identification number

26-4371825

TO ANY INDIVIDUAL OR INSTITUTION. IN ADDITION, KUPONA PROVIDES ACCESS THROUGH ITS WEBSITE TO FINANCIAL DOCUMENTS BOTH FOR KUPONA FOUNDATION AND FOR CCBRT.

POLICIES

PART VI, SECTION B, LINE 11B:

THE PROCESS USED BY THE FOUNDATION TO REVIEW FORM 990 WAS TO HAVE ALL MEMBERS OF THE BOARD OF DIRECTORS RECEIVE A COPY OF THE FORM 990 PRIOR TO FILING. ALL WILL BE GIVEN ONE WEEK TO REVIEW AND RAISE ANY ISSUES FOR DISCUSSION. THE PRESIDENT OF THE BOARD OF DIRECTORS WILL ISSUE A FINAL ELECTRONIC REQUEST FOR QUESTIONS OR CONCERNS. IF NONE ARE RAISED, THE PRESIDENT WILL ASK THAT EACH MEMBER OF THE BOARD OF DIRECTORS WRITE TO CONFIRM THEIR AGREEMENT WITH THE FORM 990 AND THE INFORMATION CONTAINED. THE ELECTRONIC EXCHANGES WILL BE PRINTED AND RETAINED IN A FOLDER OF BOARD DISCUSSIONS.

COMMITTEE MEETINGS

PART VI, SEC A, LINE 8B

THE ORGANIZATION DOES NOT HAVE SEPARATE COMMITTEES THAT HOLDS MEETINGS.

ATTACHMENT 1FORM 990, PART VIII - INVESTMENT INCOME

<u>DESCRIPTION</u>	(A) <u>TOTAL REVENUE</u>	(B) <u>RELATED OR EXEMPT REVENUE</u>	(C) <u>UNRELATED BUSINESS REV.</u>	(D) <u>EXCLUDED REVENUE</u>
INTEREST INCOME	100.			
TOTALS	<u>100.</u>			

FORM 990, PART VIII - CONTRIBUTIONSATTACHMENT 2

NAME AND ADDRESS	DATE	FEDERATED CAMPAIGNS	MEMBERSHIP DUES	FUNDRAISING EVENTS	RELATED ORGANIZATIONS	GOVERNMENT GRANTS	ALL OTHER CONTRIBUTIONS
COMPREHENSIVE COMM BASED REHABILITATION P. O. BOX 23310 DAR ES SALAM TANZANIA	VARIOUS						287,773.
VARIOUS INDIVIDUALS/BUS UNDER \$5,000	VARIOUS						39,384.
FUNDRAISING CONTRIBUTIONS	12/09/2010			1,500.			
TOTALS				<u>1,500.</u>			<u>327,157.</u>

DEPRECIATION

[illegible]*Assets Retired
USA
DX9024 1.000

Form CHAR500 This form used for Article 7-A, EPTL and dual filers (replaces forms CHAR 497, CHAR 010 and CHAR 006)	Annual Filing for Charitable Organizations New York State Department of Law (Office of the Attorney General) Charities Bureau - Registration Section 120 Broadway New York, NY 10271 http://www.charitiesnys.com	2 0 1 0 Open to Public Inspection
---	--	--

1. General Information

a. For the fiscal year beginning (mm/dd/yyyy) _____ / 2 0 1 0 and ending (mm/dd/yyyy) _____											
b. Check if applicable for NYS: ☒ Address change ☐ Name change ☐ Initial filing ☐ Final filing ☐ Amended filing ☐ NY registration pending	c. Name of organization KUPONA FOUNDATION <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 65%; border-bottom: 1px solid black; padding: 2px;">Number and street (or P.O. box if mail not delivered to street address)</td> <td style="width: 35%; border-bottom: 1px solid black; padding: 2px;">Room/suite</td> </tr> <tr> <td style="border-bottom: 1px solid black; padding: 2px;">37 WEST 72ND STREET, APT 3D</td> <td style="border-bottom: 1px solid black; padding: 2px;"></td> </tr> <tr> <td colspan="2" style="border-bottom: 1px solid black; padding: 2px;">City or town, state or country and zip + 4</td> </tr> <tr> <td colspan="2" style="border-bottom: 1px solid black; padding: 2px;">NEW YORK, NY, 10023</td> </tr> </table>		Number and street (or P.O. box if mail not delivered to street address)	Room/suite	37 WEST 72ND STREET, APT 3D		City or town, state or country and zip + 4		NEW YORK, NY, 10023		d. Fed. employer ID no. (EIN) (##-####-####) 26-4371825 e. NY State registration no. (##-##-##) 41-69-92 f. Telephone number (646) 368-1929 g. Email
Number and street (or P.O. box if mail not delivered to street address)	Room/suite										
37 WEST 72ND STREET, APT 3D											
City or town, state or country and zip + 4											
NEW YORK, NY, 10023											

2. Certification - Two Signatures Required

We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.

a. President or Authorized Officer	Signature	Printed Name	Title	Date
b. Chief Financial Officer or Treasurer	Signature	Printed Name	Title	Date

3. Annual Report Exemption Information

a. **Article 7-A** annual report exemption (Article 7-A registrants and dual registrants)
 Check ☐ if total contributions from NY State (including residents, foundations, corporations, government agencies, etc.) did not exceed \$25,000 **and** the organization did not engage a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during this fiscal year.

NOTE: An organization may claim this exemption if no PFR or FRC was used **and** either: 1) it received an allocation from a federated fund, United Way or incorporated community appeal **and** contributions from all other sources did not exceed \$25,000 **or** 2) it received all or substantially all of its contributions from one government agency to which it submitted an annual report similar to that required by Article 7-A.

b. **EPTL** annual report exemption (EPTL registrants and dual registrants)
 Check ☐ if gross receipts did not exceed \$25,000 **and** the assets (market value) did not exceed \$25,000 at any time during this fiscal year.

For EPTL or Article-7A registrants claiming the annual report exemption under the one law under which they are registered and for dual registrants claiming the annual report exemptions under both laws, simply complete part 1 (General Information), part 2 (Certification) and part 3 (Annual Report Exemption Information) above.

Do not submit a fee, do not complete the following schedules and do not submit any attachments to this form.

4. Article 7-A Schedules

If you did **not** check the Article 7-A annual report exemption above, complete the following for this fiscal year:

a. Did the organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? . . . ☐ Yes* ☒ No
 * If "Yes", complete Schedule 4a.

b. Did the organization receive government contributions (grants)? . . . ☐ Yes* ☒ No
 * If "Yes", complete Schedule 4b.

5. Fee Submitted: See last page for summary of fee requirements.

Indicate the filing fee(s) you are submitting along with this form:		Submit only one check or money order for the total fee, payable to "NYS Department of Law"
a. Article 7-A filing fee	\$ 25.	
b. EPTL filing fee	\$ 50.	
c. Total fee	\$ 75.	

6. Attachments - For organizations that are not claiming annual report exemptions under both laws, see last page for required attachments. → → →

5. Fee Instructions

The filing fee depends on the organization's Registration Type. For details on Registration Type and filing fees, see the Instructions for Form CHAR500.

Organization's Registration Type	Fee Instructions
----------------------------------	------------------

- | | |
|---------------|--|
| • Article 7-A | Calculate the Article 7-A filing fee using the table in part a below. The EPTL filing fee is \$0. |
| • EPTL | Calculate the EPTL filing fee using the table in part b below. The Article 7-A filing fee is \$0. |
| • Dual | Calculate both the Article 7-A and EPTL filing fees using the tables in parts a and b below. Add the Article 7-A and EPTL filing fees together to calculate the total fee. Submit a single check or money order for the total fee. |

a) Article 7-A filing fee

Total Support & Revenue	Article 7-A Fee
more than \$250,000	\$25
up to \$250,000 *	\$10

* Any organization that contracted with or used the services of a professional fund raiser (PFR) or fund raising counsel (FRC) during the reporting period must pay an Article 7-A filing fee of \$25, regardless of total support and revenue.

b) EPTL filing fee

Net Worth at End of Year	EPTL Fee
Less than \$50,000	\$25
\$50,000 or more, but less than \$250,000	\$50
\$250,000 or more, but less than \$1,000,000	\$100
\$1,000,000 or more, but less than \$10,000,000	\$250
\$10,000,000 or more, but less than \$50,000,000	\$750
\$50,000,000 or more	\$1500

6. Attachments - Document Attachment Check-List

Check the boxes for the documents you are attaching.

For All Filers

Filing Fee

☒ Single check or money order payable to "NYS Department of Law"

Copies of Internal Revenue Service Forms

☒ IRS Form 990

☒ All required schedules (including Schedule B)

☐ IRS Form 990-T

☐ IRS Form 990-EZ

☐ All required schedules (including Schedule B)

☐ IRS Form 990-T

☐ IRS Form 990-PF

☐ All required schedules (including Schedule B)

☐ IRS Form 990-T

Additional Article 7-A Document Attachment Requirement

Independent Accountant's Report

- ☒ Audit Report (total support & revenue more than \$250,000)
- ☐ Review Report (total support & revenue \$100,001 to \$250,000)
- ☐ No Accountant's Report Required (total support & revenue not more than \$100,000)

KUPONA FOUNDATION
FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2010
AND FROM
MARCH 3, 2009 (INCEPTION)
TO DECEMBER 31, 2009

KUPONA FOUNDATION

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Notes to the Financial Statements	5



TARLOW & CO., C.P.A.'S
A PROFESSIONAL CORPORATION

7 Penn Plaza, Suite 210, New York, N.Y. 10001 Tel. 212-697-8540 Fax. 212-573-6805

INDEPENDENT AUDITOR'S REPORT

To the Directors
Kupona Foundation
New York, NY 10028

We have audited the accompanying statement of financial position of Kupona Foundation as of December 31, 2010 and the related statements of activities and changes in net assets and cash flows for the year then ended. This financial statement is the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Kupona Foundation as of December 31, 2010 and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The 2009 financial statements were reviewed by us and our report thereon, dated May 5, 2010, stated that we were not aware of any material modifications that should be made to those statements for them to be in conformity with accounting principles generally accepted in the United States of America. However, a review is substantially less in scope than an audit and does not provide a basis for the expression of an opinion on the financial statements as a whole. Accordingly, we do not express such an opinion.

Tarlow & Co., C.P.A.'s

New York, New York
July 11, 2011

KUPONA FOUNDATION
STATEMENTS OF FINANCIAL POSITION
AS OF DECEMBER 31, 2010 AND 2009

	<u>ASSETS</u>	
	2010	2009 Unaudited
Cash and cash equivalents	\$ 123,661	\$ 17,953
Prepaid rent	1,909	1,714
Rent security deposit	2,800	2,800
Equipment, net of accumulated depreciation of \$2,917 in 2010 and \$2,361 in 2009	1,343	1,899
Organization costs, net of accumulated amortization of \$7,213 in 2010 and \$5,000 in 2009	<u>25,979</u>	<u>28,192</u>
Total assets	<u>\$ 155,692</u>	<u>\$ 52,558</u>
 <u>LIABILITIES AND NET ASSETS</u>		
Liabilities:		
Accrued expenses	\$ 8,000	\$ 401
Net assets:		
Unrestricted net assets	<u>147,692</u>	<u>52,157</u>
Total liabilities and net assets	<u>\$ 155,692</u>	<u>\$ 52,558</u>

KUPONA FOUNDATION

STATEMENTS OF ACTIVITIES AND CHANGE IN NET ASSETS

YEAR ENDED DECEMBER 31, 2010 AND FROM
MARCH 3, 2009 (INCEPTION) TO DECEMBER 31, 2009

	2010	2009 Unaudited
<u>Support and Revenue</u>		
Contributions - restricted	\$ 21,586	\$ -
Contributions - unrestricted	306,154	175,664
Fundraising events revenue (net of expenses of \$583 in 2010)	917	-
Interest income	100	18
Total revenue and support	328,757	175,682
<u>Expenses</u>		
General and administrative:		
Salaries	77,083	69,999
Rent	19,140	12,624
Professional fees	13,514	1,980
Payroll tax expense	6,563	5,997
Communications	3,115	2,596
Depreciation and amortization expense	2,769	10,641
Travel	2,317	4,590
Internet and website expenses	1,957	-
Bank and payroll processing fees	1,833	1,069
Meals and entertainment	1,615	-
Printing and postage	1,268	1,083
Supplies	1,022	2,310
Disability and workmen's compensation insurance	570	557
Business registration fees	325	-
Books and subscriptions	131	1,079
Total general and administrative expenses	133,222	114,525
Program expenses		
Restricted	21,586	9,000
Unrestricted	78,414	-
Total expenses	233,222	123,525
Increase in net assets	95,535	52,157
Unrestricted net assets, beginning of period	52,157	-
Unrestricted net assets, end of period	\$ 147,692	\$ 52,157

KUPONA FOUNDATION

STATEMENTS OF CASH FLOWS

YEAR ENDED DECEMBER 31, 2010 AND FROM
MARCH 3, 2009 (INCEPTION) TO DECEMBER 31, 2009

	2010	2009 Unaudited
Cash flows from operating activities		
Increase in net assets	\$ 95,535	\$ 52,157
Adjustments to reconcile change in net assets for the year to net cash provided by operating activities:		
Depreciation and amortization expense	2,769	10,641
Changes in assets and liabilities:		
Increase in rent security deposits	-	(2,800)
Increase in prepaid rent	(195)	(1,714)
Increase in accrued expenses	7,599	401
Net cash provided by operating activities	105,708	58,685
Cash flows used by investing activities:		
Purchase of equipment	-	(4,260)
Organization costs	-	(33,192)
Startup costs	-	(3,280)
Net cash used by investing activities	-	(40,732)
Increase in cash and cash equivalents for the period	105,708	17,953
Cash and cash equivalents, beginning of the period	17,953	-
Cash and cash equivalents, end of period	\$ 123,661	\$ 17,953

The accompanying notes are an integral part of these financial statements.

KUPONA FOUNDATION

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2010 AND FROM
MARCH 3, 2009 (INCEPTION) TO DECEMBER 31, 2009NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIESa) Nature of Operations

The Kupona Foundation was incorporated March 3, 2009 and is located in New York, New York. The purpose of this Foundation is to provide financial support through fund raising activities in the United States for particular programs, projects, facilities and activities of the Comprehensive Community Based Rehabilitation in Tanzania (CCBRT) located in Tanzania, which are deemed necessary to achieve the Foundation's charitable goals. During the year ended December 31, 2010, the Foundation provided program related support totaling \$100,000. For the period from March 3, 2009 (inception) to December 31, 2009, the Foundation provided program related support totaling \$9,000.

b) Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with U.S. generally accepted principles.

c) Basis of Presentation

Financial statement presentation follows Financial Accounting Standards Board Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-for-Profit Organizations" (with FASB codification change, new Accounting Standards Codification ASC 958-205). Under ASC 958-205, the Foundation is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets. Accordingly, the net assets of the Foundation and changes therein are classified and reported as follows:

Unrestricted Net Assets

Net assets that are not subject to donor-imposed stipulations.

Temporarily Restricted Net Assets

Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Foundation and/or the passage of time. As of December 31, 2010, The Foundation does not have any temporarily restricted net assets.

Permanently Restricted Net Assets

Permanently restricted net assets is the class of net assets that is subject to donor-imposed stipulations that they be maintained permanently by an organization. As of December 31, 2010, the Foundation does not have any permanently restricted net assets.

KUPONA FOUNDATION

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2010 AND FROM
MARCH 3, 2009 (INCEPTION) TO DECEMBER 31, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)d) Cash and Cash Equivalents

Cash equivalents are comprised of certain liquid investments with a maturity of three months or less when purchased. The Foundation maintains cash in bank accounts which, at times, could exceed Federally insured limits. Funds maintained in non-interest bearing accounts in banks participating in the FDIC's Transaction Guarantee Program, are covered by FDIC insurance thru December 31, 2010 for the entire amount in the account. The Foundation has not experienced any losses in such accounts. The Foundation at times could have a cash overdraft. Cash overdrafts can be a result of short-term timing differences.

e) Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

f) Revenue Recognition

Unrestricted support is recorded upon actual receipt of pledged support. As of December 31, 2010 and December 31, 2009, the Foundation had received outstanding financial pledges for unrestricted support from CCBRT (see Note 4). During the year ended December 31, 2010 and for the period from March 3, 2009 (inception) to December 31, 2009 total unrestricted contributions received amounted to \$306,154 and \$175,664, respectively.

Restricted support is recognized upon actual receipt of pledged support. As of December 31, 2010 and December 31, 2009, the Foundation had no outstanding pledges. During the year ended December 31, 2010, the Foundation received restricted contributions of \$21,586. During the period from March 3, 2009 (inception) to December 31, 2009, the Foundation did not receive restricted contributions.

g) Equipment

The cost of equipment is allocated to income and expense over the estimated useful life of three years. Depreciation is computed by both straight-line and accelerated methods.

h) Organization Costs

Organization costs have been capitalized and are being amortized over 15 years.

KUPONA FOUNDATION

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2010 AND FROM
MARCH 3, 2009 (INCEPTION) TO DECEMBER 31, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

i) New accounting and authoritative guidance

In June 2009, the Financial Accounting Standards Board ("FASB") issued Statement of Financial Standards No. 168, ("SFAS 168"), "FASB Codification". SFAS 168 (with FASB codification change, new reference Accounting Standards Codification ASC 105-10) addresses the new FASB Codification as the source of authoritative U.S. GAAP to be applied by nongovernmental entities. The Codification is not intended to change U.S. GAAP, but is a new structure which takes accounting pronouncements and organizes them by accounting topic. This guidance is effective for financial statements issued for interim and annual periods ending after September 15, 2009. The Foundation's adoption of this guidance, effective for the year ended December 31, 2010 impacts the way the Foundation references U.S. GAAP accounting standards in its financial statements.

In May 2009, the FASB issued Statement of Financial Standards No. 165 ("SFAS 165"), "Subsequent Events". SFAS 165 (with FASB codification change, new reference ASC 855) addresses the new accounting for and disclosure of subsequent events not addressed in other applicable GAAP, including disclosure of the date through which subsequent events have been evaluated. This guidance is effective for interim or annual periods ending after June 15, 2009. The Foundation's adoption of this guidance effective with the year ended December 31, 2010 did not have a material effect on the Foundation's net assets. The required disclosure of the date through which subsequent events have been evaluated is provided in Note 5.

In January 2009, the Foundation adopted FASB Interpretations No. 48, "Accounting for Uncertainty in Income Taxes – An Interpretation of FASB Statement No. 109" ("FIN 48") (with FASB codification change, new reference ASC 740-10, "Income Taxes"). ASC 740-10 clarifies the accounting for the uncertainty in income taxes recognized by prescribing the threshold a tax position is required to meet before being recognized in the financial statements. ASC 740 also provides guidance on de-recognition, classification, interest and penalties, accounting in interim periods, disclosures and transition. The required disclosure for which income taxes have been evaluated is provided in Note 2.

NOTE 2 - INCOME TAXES

The Foundation is formed as a non-profit organization and is exempt from income taxes under section 501 (c) (3) of the Internal Revenue Code. Accordingly, there is no provision for Federal income taxes in the accompanying financial statements. The Foundation could be subject to a Federal excise tax on unrelated business income which includes income earned on investments.

KUPONA FOUNDATION

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2010 AND FROM
MARCH 3, 2009 (INCEPTION) TO DECEMBER 31, 2009NOTE 2 - INCOME TAXES (CONTINUED)

Audit periods remain open for review until the statute of limitations has passed. The completion of an examination before the expiration of the statute of limitations for a given period could result in an adjustment to the liability for federal excise taxes and New York filing fees. The statute of limitations for the tax year ended December 31, 2010 is set to expire in August 2014 and for the period March 3 to December 31, 2009 is set to expire in August 2013. Thus these tax years are still open for Internal Revenue Service and New York State examination. The Foundation does not anticipate any material impact on its financial statements from an examination if one should occur.

NOTE 3 - CONCENTRATIONS

During the year ended December 31, 2010 and the period from March 3, 2009 (inception) to December 31, 2009, contributions from one contributor amounted to 87.56% and 99%, respectively of the total revenue and support.

NOTE 4 - COMMITMENTS

On March 25, 2009, the Foundation entered into an agreement with Comprehensive Community Based Rehabilitation in Tanzania (CCBRT). In accordance with such agreement, the Foundation agrees to conduct fund raising activities in the United States to support the philanthropic activities of CCBRT. Reciprocally, CCBRT agrees to provide financial support to the Foundation in connection with the Foundation's establishment and fiscal activities. The financial support is quantified as 200,000 Euro, in U.S. dollar equivalents, per year for a period of three years, beginning January 1, 2009. For the year ended December 31, 2010 and the period from March 3, 2009 (inception) to December 31, 2009, the Foundation received \$287,772 and \$173,431, respectively, which represented CCBRT's full financial support obligation for these periods. The agreement includes certain other conditions which the Foundation must adhere to. Accordingly, noncompliance with such conditions could result in the cancellation of this agreement.

NOTE 5 - SUBSEQUENT EVENTS

The Foundation has evaluated subsequent events through July 11, 2011, the date of which the financial statements were available to be issued for events requiring recording or disclosure in the financial statements for the year ended December 31, 2010. No subsequent events were found or identified which would have required recording or disclosure in these financial statements.