

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.

Open to Public Inspection

A For the 2011 calendar year, or tax year beginning , **and ending**

B Check if applicable:
 Address change
 Name change
 Initial return
 Terminated
 Amended return
 Application pending

C Name of organization **THE CITIZENS FOUNDATION, USA**
 Doing Business As
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
1350 REMINGTON ROAD A
 City or town, state or country, and ZIP + 4
SCHAUMBURG IL 60173

D Employer identification number
41-2046295

E Telephone number
(888) 729-3022

G Gross receipts \$ **3,685,126**

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)

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

J Website: ▶ **tcfusa.org**

K Form of organization: Corporation Trust Association Other ▶

L Year of formation: **M** State of legal domicile:

H(c) Group exemption number ▶

| Part I Summary | | Prior Year | Current Year |
|-----------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|--------------------------|
| Activities & Governance | 1 Briefly describe the organization's mission or most significant activities: <u>The mission of the organization is to provide comprehensive, scientific, and secular education to the underprivileged segment of the society.</u> | | |
| | 2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. | | |
| | 3 Number of voting members of the governing body (Part VI, line 1a) | 3 | 9 |
| | 4 Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 9 |
| | 5 Total number of individuals employed in calendar year 2011 (Part V, line 2a) | 5 | 2 |
| | 6 Total number of volunteers (estimate if necessary) | 6 | |
| | 7a Total unrelated business revenue from Part VIII, column (C), line 12 | 7a | 0 |
| b Net unrelated business taxable income from Form 990-T, line 34 | 7b | 0 | |
| Revenue | 8 Contributions and grants (Part VIII, line 1h) | 3,635,370 | 3,489,775 |
| | 9 Program service revenue (Part VIII, line 2g) | 0 | 0 |
| | 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 99,907 | 24,972 |
| | 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 244,240 | -34,132 |
| | 12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 3,979,517 | 3,480,615 |
| Expenses | 13 Grants and similar amounts paid (Part IX, column (A), lines 1–3) | 2,276,120 | 3,638,443 |
| | 14 Benefits paid to or for members (Part IX, column (A), line 4) | 0 | 0 |
| | 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) | 155,017 | 157,743 |
| | 16a Professional fundraising fees (Part IX, column (A), line 11e) | 0 | 0 |
| | b Total fundraising expenses (Part IX, column (D), line 25) ▶ | 21,285 | |
| | 17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) | 153,744 | 167,084 |
| 18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) | 2,584,881 | 3,963,270 | |
| 19 Revenue less expenses. Subtract line 18 from line 12 | 1,394,636 | -482,655 | |
| Net Assets or Fund Balances | 20 Total assets (Part X, line 16) | Beginning of Current Year 3,539,866 | End of Year 3,057,364 |
| | 21 Total liabilities (Part X, line 26) | 16,135 | 15,785 |
| | 22 Net assets or fund balances. Subtract line 21 from line 20 | 3,523,731 | 3,041,579 |

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: **DANIAL M. NOORANI** Date: _____
 Type or print name and title: **CHIEF EXECUTIVE OFFICER**

Paid Preparer Use Only

Print/Type preparer's name: **MIRZA S. BAIG** Preparer's signature: _____ Date: **5/8/2012** Check if self-employed PTIN: _____
 Firm's name ▶ **MIRZA BAIG & COMPANY** Firm's EIN ▶ **36-4211016**
 Firm's address ▶ **333 N. MICHIGAN AVE., CHICAGO, IL 60601** Phone no. **(312) 671-0900**

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

1 Briefly describe the organization's mission:
The Citizens Foundation, USA (TCF-USA) supports the building of civil society in Pakistan by providing quality education to underprivileged children, promoting gender equality and advocating for reform of public education. "TCF-USA works through the programs of TCF Pakistan by supporting educational initiatives such as educate-a-child building and

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations 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 \$ 0 including grants of \$ 0) (Revenue \$ 0)
FUNDED CONSTRUCTION AND OPERATION OF SCHOOLS

4b (Code:) (Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)
PROJECT GRANTS AND SCHOLARSHIPS TO STUDENTS

4c (Code:) (Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)
STOCK-A-LIBRARY AND EDUCATION DVELOPMENT OF CHILDREN (K-10)

4d Other program services. (Describe in Schedule O.)
(Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

4e Total program service expenses ▶ 0

Part IV Checklist of Required Schedules

| | Yes | No |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> | X | |
| 2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? | X | |
| 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> | | 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? <i>If "Yes," complete Schedule C, Part II</i> | | X |
| 5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i> | | |
| 6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> | | X |
| 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> | | X |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> | | 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? <i>If "Yes," complete Schedule D, Part IV</i> | | X |
| 10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> | 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? <i>If "Yes," complete Schedule D, Part VI.</i> | 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? <i>If "Yes," complete Schedule D, Part VII.</i> | | 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? <i>If "Yes," complete Schedule D, Part VIII.</i> | | 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? <i>If "Yes," complete Schedule D, Part IX.</i> | | X |
| e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i> | | 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)? <i>If "Yes," complete Schedule D, Part X.</i> | | X |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i> | X | |
| b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional</i> | | X |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> | | X |
| 14a Did the organization maintain an office, employees, or agents outside of the United States? | | X |
| b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> | 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? <i>If "Yes," complete Schedule F, Parts II and IV</i> | 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? <i>If "Yes," complete Schedule F, Parts III and IV</i> | X | |
| 17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I (see instructions)</i> | X | |
| 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> | X | |
| 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> | | X |
| 20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> | | X |
| b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | | X |

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V []

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 1a through 14b regarding IRS filings and tax compliance.

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

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year; 1b Enter the number of voting members included in line 1a, above, who are independent; 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?; 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?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Did the organization have members or stockholders?; 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body?; 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.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 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?; 15a The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 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?; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 17 List the states with which a copy of this Form 990 is required to be filed; 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [X] Own website [] Another's website [X] Upon request; 19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public; 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: DANIAL M. NOORANI (888) 729-3022 1350 REMINGTON ROAD, SUITE A, SCHAUMBURG, IL 60173

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

Check 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 (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|--------------------------------------------------|----------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|-----------------------|---------|--------------|------------------------------|--------|----------------------------------------------------------------------|---------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (1) ZARRAR SEHGAL PRESIDENT | 25.00 | X | | | | | 0 | 0 | 0 | |
| (2) DANISH ISMAIL TREASURER | 10.00 | X | | | | | 0 | 0 | 0 | |
| (3) MOHAMMAD QASIM SECRETARY | 10.00 | X | | | | | 0 | 0 | 0 | |
| (4) ALIA FAIZ DIRECTOR | 2.00 | X | | | | | 0 | 0 | 0 | |
| (5) AZHER KHAN DIRECTOR | 2.00 | X | | | | | 0 | 0 | 0 | |
| (6) MUJTABA HAMID DIRECTOR | 2.00 | X | | | | | 0 | 0 | 0 | |
| (7) FAHAD NAJAM DIRECTOR | 2.00 | X | | | | | 0 | 0 | 0 | |
| (8) BARBARA JANES DIRECTOR | 2.00 | X | | | | | 0 | 0 | 0 | |
| (9) DANIAL M. NOORANI CHIEF EXECUTIVE OFFICER | 40.00 | X | | X | | X | 96,000 | 0 | 2,160 | |
| (10) | | | | | | | | | | |
| (11) | | | | | | | | | | |
| (12) | | | | | | | | | | |
| (13) | | | | | | | | | | |
| (14) | | | | | | | | | | |

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 (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|----------------------------------------------------------------------|----------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|-----------------------|---------|--------------|------------------------------|--------|----------------------------------------------------------------------|---------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (15) | | | | | | | | | | |
| (16) | | | | | | | | | | |
| (17) | | | | | | | | | | |
| (18) | | | | | | | | | | |
| (19) | | | | | | | | | | |
| (20) | | | | | | | | | | |
| (21) | | | | | | | | | | |
| (22) | | | | | | | | | | |
| (23) | | | | | | | | | | |
| (24) | | | | | | | | | | |
| (25) | | | | | | | | | | |
| 1b Sub-total | | | | | | | 96,000 | 0 | 2,160 | |
| c Total from continuation sheets to Part VII, Section A | | | | | | | 0 | 0 | 0 | |
| d Total (add lines 1b and 1c) | | | | | | | 96,000 | 0 | 2,160 | |

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

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

Section B. Independent Contractors

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

| (A) Name and business address | (B) Description of services | (C) Compensation |
|----------------------------------|--------------------------------|---------------------|
| | | 0 |
| | | 0 |
| | | 0 |
| | | 0 |
| | | 0 |

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

| Part VIII Statement of Revenue | | | | (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 | 0 | | | | | | | | | | | | |
| | b Membership dues | 1b | 0 | | | | | | | | | | | | |
| | c Fundraising events | 1c | 1,022,557 | | | | | | | | | | | | |
| | d Related organizations | 1d | 0 | | | | | | | | | | | | |
| | e Government grants (contributions) | 1e | 0 | | | | | | | | | | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above | 1f | 2,467,218 | | | | | | | | | | | | |
| | g Noncash contributions included in lines 1a-1f: \$ | | 42,085 | | | | | | | | | | | | |
| | h Total. Add lines 1a-1f ▶ | | 3,489,775 | | | | | | | | | | | | |
| | | Business Code | | | | | | | | | | | | | |
| | Program Service Revenue | 2a | | | | | | 0 | | | | | | | |
| b | | | 0 | | | | | | | | | | | | |
| c | | | 0 | | | | | | | | | | | | |
| d | | | 0 | | | | | | | | | | | | |
| e | | | 0 | | | | | | | | | | | | |
| f All other program service revenue | | | 0 | | | | | | | | | | | | |
| g Total. Add lines 2a-2f ▶ | | | 0 | | | | | | | | | | | | |
| | | Business Code | | | | | | | | | | | | | |
| Other Revenue | 3 Investment income (including dividends, interest, and other similar amounts) ▶ | | 24,972 | | | | | | | | | | | | |
| | 4 Income from investment of tax-exempt bond proceeds . . . ▶ | | 0 | | | | | | | | | | | | |
| | 5 Royalties ▶ | | 0 | | | | | | | | | | | | |
| | 6a Gross rents | (i) Real | (ii) Personal | | | | | | | | | | | | |
| | | b Less: rental expenses | | | | | | | | | | | | | |
| | | c Rental income or (loss) | 0 | | | | | | | | | 0 | | | |
| | 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 | 0 | | | | | | | | | | | | 0 |
| | | c Gain or (loss) | 0 | | | | | | | | | | | | 0 |
| | d Net gain or (loss) ▶ | | | | | | | 0 | | | | | | | |
| | 8a Gross income from fundraising events (not including \$ 1,022,557 of contributions reported on line 1c). See Part IV, line 18 | a | 204,511 | | | | | | | | | | | | |
| | | b Less: direct expenses | b | | | | | | | | | | | | 204,511 |
| | | c Net income or (loss) from fundraising events ▶ | | | | | | | | | | | | | 0 |
| | 9a Gross income from gaming activities. See Part IV, line 19. | a | 0 | | | | | | | | | | | | |
| | | b Less: direct expenses | b | | | | | | | | | | | | 0 |
| | | c Net income or (loss) from gaming activities ▶ | | | | | | | | | | | | | 0 |
| | 10a Gross sales of inventory, less returns and allowances | a | 0 | | | | | | | | | | | | |
| | | b Less: cost of goods sold | b | | | | | | | | | | | | 0 |
| | | c Net income or (loss) from sales of inventory ▶ | | | | | | | | | | | | | 0 |
| Miscellaneous Revenue | | Business Code | | | | | | | | | | | | | |
| 11a Unrealized loss | | -34,132 | | | | | | | | | | | | | |
| b | | 0 | | | | | | | | | | | | | |
| c | | 0 | | | | | | | | | | | | | |
| d All other revenue | | 0 | | | | | | | | | | | | | |
| e Total. Add lines 11a-11d ▶ | | -34,132 | | | | | | | | | | | | | |
| 12 Total revenue. See instructions. ▶ | | 3,480,615 | 0 | 0 | 0 | | | | | | | | | | |

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).

Check if Schedule O contains a response to any question in this Part IX

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII. | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------------|----------------------------------------|-----------------------------|
| 1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21 | 0 | | | |
| 2 Grants and other assistance to individuals in the United States. See Part IV, line 22 | 0 | | | |
| 3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16 | 3,638,443 | 3,638,443 | | |
| 4 Benefits paid to or for members | 0 | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | 96,000 | | 96,000 | |
| 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 | 50,549 | 0 | 50,549 | 0 |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | 0 | | | |
| 9 Other employee benefits | 0 | | | |
| 10 Payroll taxes | 11,194 | 0 | 11,194 | 0 |
| 11 Fees for services (non-employees): | | | | |
| a Management | 0 | | | |
| b Legal | 0 | | | |
| c Accounting | 6,120 | | 6,120 | 0 |
| d Lobbying | 0 | | | |
| e Professional fundraising services. See Part IV, line 17 | 0 | | | |
| f Investment management fees | 0 | | | |
| g Other | 16,901 | | 16,901 | |
| 12 Advertising and promotion | 77,308 | 0 | 77,308 | 0 |
| 13 Office expenses | 1,979 | 0 | 1,979 | 0 |
| 14 Information technology | 0 | | | |
| 15 Royalties | 0 | | | |
| 16 Occupancy | 5,400 | 0 | 5,400 | 0 |
| 17 Travel | 3,091 | 0 | 3,091 | 0 |
| 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 | 2,198 | 0 | 2,198 | 0 |
| 23 Insurance | 2,510 | 0 | 2,510 | 0 |
| 24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) | | | | |
| a In-kind expense | 42,085 | 0 | 20,800 | 21,285 |
| b Postage and Deliveries | 4,071 | 0 | 4,071 | 0 |
| c Bank Service charges | 1,920 | 0 | 1,920 | 0 |
| d Telephone and Internet | 3,184 | 0 | 3,184 | 0 |
| e All other expenses Miscellaneous | 317 | 0 | 317 | 0 |
| 25 Total functional expenses. Add lines 1 through 24e | 3,963,270 | 3,638,443 | 303,542 | 21,285 |
| 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) | | | | |

Part X Balance Sheet

| | | (A) Beginning of year | | (B) End of year |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-----------|--------------------|
| Assets | 1 Cash—non-interest-bearing | 49,310 | 1 | 200,409 |
| | 2 Savings and temporary cash investments | 2,473,303 | 2 | 1,850,167 |
| | 3 Pledges and grants receivable, net | 0 | 3 | 0 |
| | 4 Accounts receivable, net | 0 | 4 | 0 |
| | 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 | 0 | 7 | 0 |
| | 8 Inventories for sale or use | | 8 | |
| | 9 Prepaid expenses and deferred charges | | 9 | |
| | 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a 9,692 | | |
| | b Less: accumulated depreciation | 10b 6,375 | 4,465 | 10c 3,317 |
| | 11 Investments—publicly traded securities | 942,581 | 11 | 934,019 |
| | 12 Investments—other securities. See Part IV, line 11 | 70,207 | 12 | 69,452 |
| | 13 Investments—program-related. See Part IV, line 11 | 0 | 13 | 0 |
| | 14 Intangible assets | 0 | 14 | 0 |
| | 15 Other assets. See Part IV, line 11 | 0 | 15 | 0 |
| 16 Total assets. Add lines 1 through 15 (must equal line 34) | 3,539,866 | 16 | 3,057,364 | |
| Liabilities | 17 Accounts payable and accrued expenses | 16,135 | 17 | 15,785 |
| | 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 | 0 | 23 | 0 |
| | 24 Unsecured notes and loans payable to unrelated third parties | 0 | 24 | 0 |
| 25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D | 0 | 25 | 0 | |
| 26 Total liabilities. Add lines 17 through 25 | 16,135 | 26 | 15,785 | |
| Net Assets or Fund Balances | Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. | | | |
| | 27 Unrestricted net assets | 622,685 | 27 | 391,331 |
| | 28 Temporarily restricted net assets | 1,782,653 | 28 | 1,541,093 |
| | 29 Permanently restricted net assets | 1,118,393 | 29 | 1,109,155 |
| | Organizations that do not follow SFAS 117, check here <input type="checkbox"/> 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 | 3,523,731 | 33 | 3,041,579 | |
| 34 Total liabilities and net assets/fund balances | 3,539,866 | 34 | 3,057,364 | |

Part XI Reconciliation of Net Assets

Check 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 | 3,480,615 |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 3,963,270 |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | -482,655 |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) | 4 | 3,523,731 |
| 5 | Other changes in net assets or fund balances (explain in Schedule O) | 5 | 503 |
| 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 | 3,041,579 |

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

| | | Yes | No |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 1 | Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O. | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? | | 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: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> 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. | | |

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2011

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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.

| | |
|----------------------------------------------------------|----------------------------------------------|
| Name of the organization THE CITIZENS FOUNDATION, USA | Employer identification number 41-2046295 |
|----------------------------------------------------------|----------------------------------------------|

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?

| | Yes | No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----|
| (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? | 11g(i) | |
| (ii) A family member of a person described in (i) above? | 11g(ii) | |
| (iii) A 35% controlled entity of a person described in (i) or (ii) above? | 11g(iii) | |

h Provide the following information about the supported organization(s).

| (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) | | | | | | | | | 0 |
| (B) | | | | | | | | | 0 |
| (C) | | | | | | | | | 0 |
| (D) | | | | | | | | | 0 |
| (E) | | | | | | | | | 0 |
| Total | | | | | | | | | 0 |

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

Table with 7 columns: (a) 2007, (b) 2008, (c) 2009, (d) 2010, (e) 2011, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person; 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2007, (b) 2008, (c) 2009, (d) 2010, (e) 2011, (f) Total. Rows include: 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; 10 Other income. Do not include gain or loss from the sale of capital assets; 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc. (see instructions); 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

Table with 2 columns: Line number, Percentage. Rows include: 14 Public support percentage for 2011 (line 6, column (f) divided by line 11, column (f)) 100.00%; 15 Public support percentage from 2010 Schedule A, Part II, line 14 100.00%; 16a 33 1/3% support test—2011. 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—2010. 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—2011. 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—2010. 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) 2007 | (b) 2008 | (c) 2009 | (d) 2010 | (e) 2011 | (f) Total |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | | | | | | 0 |
| 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 | | | | | | 0 |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | 0 |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | 0 |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | 0 |
| 6 Total. Add lines 1 through 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | 0 |
| 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 | | | | | | 0 |
| c Add lines 7a and 7b | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 Public support (Subtract line 7c from line 6.) | | | | | | 0 |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ► | (a) 2007 | (b) 2008 | (c) 2009 | (d) 2010 | (e) 2011 | (f) Total |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| 9 Amounts from line 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | | | | | | 0 |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | 0 |
| c Add lines 10a and 10b | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on | | | | | | 0 |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) | | | | | | 0 |
| 13 Total support. (Add lines 9, 10c, 11, and 12.) | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 ► <input type="checkbox"/> | | | | | | |

Section C. Computation of Public Support Percentage

| | | |
|------------------------------------------------------------------------------------------------------------|-----------|-------|
| 15 Public support percentage for 2011 (line 8, column (f) divided by line 13, column (f)) | 15 | 0.00% |
| 16 Public support percentage from 2010 Schedule A, Part III, line 15 | 16 | 0.00% |

Section D. Computation of Investment Income Percentage

| | | |
|-----------------------------------------------------------------------------------------------------------------|-----------|-------|
| 17 Investment income percentage for 2011 (line 10c, column (f) divided by line 13, column (f)) | 17 | 0.00% |
| 18 Investment income percentage from 2010 Schedule A, Part III, line 17 | 18 | 0.00% |

- 19a 33 1/3% support tests—2011.** 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—2010.** 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 ►

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, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990. See separate instructions.

OMB No. 1545-0047

2011

Open to Public Inspection

Name of the organization: THE CITIZENS FOUNDATION, USA; Employer identification number: 41-2046295

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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate contributions, aggregate grants, aggregate value, and two Yes/No questions regarding donor advisement.

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

Multiple-choice questions for conservation easements, including purpose(s), monitoring policy, and staff hours. Includes a table for 'Held at the End of the Tax Year' with rows 2a, 2b, 2c, 2d.

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.

Questions regarding reporting of art, historical treasures, or other similar assets, including amounts for revenues and assets.

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

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange programs
 - e** Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part 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 | 0 |
| d Additions during the year | |
| e Distributions during the year | |
| f Ending balance | 0 |
- 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 the 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 | 1,118,393 | 1,020,154 | 856,344 | 1,000,000 | |
| b Contributions | | | 0 | 102,679 | |
| c Net investment earnings, gains, and losses | -9,238 | 98,239 | 163,810 | -246,335 | |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | | | | | |
| f Administrative expenses | | | | | |
| g End of year balance | 1,109,155 | 1,118,393 | 1,020,154 | 856,344 | |

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶ ----- %
 - b** Permanent endowment ▶ ----- %
 - c** Temporarily restricted endowment ▶ ----- %
- The percentages in lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---------------------------------------------------------------------------------------------------------|-----|----|
| (i) unrelated organizations | X | |
| (ii) related organizations | | X |
| 3b 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 property | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|-------------------------------------------|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land | 0 | 0 | | 0 |
| b Buildings | 0 | 0 | 0 | 0 |
| c Leasehold improvements | 0 | 0 | 0 | 0 |
| d Equipment | 0 | 7,892 | 5,284 | 2,608 |
| e Other | 0 | 1,800 | 1,091 | 709 |

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) ▶ 3,317

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 | 0 | |
| (2) Closely-held equity interests | 0 | |
| (3) Other ----- | 0 | |
| (A) ----- | 0 | |
| (B) ----- | 0 | |
| (C) ----- | 0 | |
| (D) ----- | 0 | |
| (E) ----- | 0 | |
| (F) ----- | 0 | |
| (G) ----- | 0 | |
| (H) ----- | 0 | |
| (I) ----- | 0 | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶ | 0 | |

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) | 0 | |
| (2) | 0 | |
| (3) | 0 | |
| (4) | 0 | |
| (5) | 0 | |
| (6) | 0 | |
| (7) | 0 | |
| (8) | 0 | |
| (9) | 0 | |
| (10) | 0 | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶ | 0 | |

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

| (a) Description | (b) Book value |
|---------------------------------------------------------------------------------------|----------------|
| (1) | 0 |
| (2) | 0 |
| (3) | 0 |
| (4) | 0 |
| (5) | 0 |
| (6) | 0 |
| (7) | 0 |
| (8) | 0 |
| (9) | 0 |
| (10) | 0 |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶ | 0 |

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

| 1. (a) Description of liability | (b) Book value | |
|-----------------------------------------------------------------------------|----------------|--|
| (1) Federal income taxes | 0 | |
| (2) | 0 | |
| (3) | 0 | |
| (4) | 0 | |
| (5) | 0 | |
| (6) | 0 | |
| (7) | 0 | |
| (8) | 0 | |
| (9) | 0 | |
| (10) | 0 | |
| (11) | 0 | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶ | 0 | |

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 3,685,126 |
| 2 | Total expenses (Form 990, Part IX, column (A), line 25) | 2 4,167,781 |
| 3 | Excess or (deficit) for the year. Subtract line 2 from line 1 | 3 -482,655 |
| 4 | Net unrealized gains (losses) on investments | 4 |
| 5 | Donated services and use of facilities | 5 |
| 6 | Investment expenses | 6 |
| 7 | Prior period adjustments | 7 503 |
| 8 | Other (Describe in Part XIV.) | 8 |
| 9 | Total adjustments (net). Add lines 4 through 8 | 9 503 |
| 10 | Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9 | 10 -482,152 |

| 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 3,685,126 |
| 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 0 |
| 3 | Subtract line 2e from line 1 | 3 3,685,126 |
| 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 0 |
| 5 | Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.) | 5 3,685,126 |

| Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return | | |
|-------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|--------------------|
| 1 | Total expenses and losses per audited financial statements | 1 4,167,781 |
| 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 0 |
| 3 | Subtract line 2e from line 1 | 3 4,167,781 |
| 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 0 |
| 5 | Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.) | 5 4,167,781 |

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.

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.

Name of the organization

THE CITIZENS FOUNDATION, USA

Employer identification number

41-2046295

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 its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

| (a) Region | (b) Number of offices in the region | (c) Number of employees, agents, and independent contractors in 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 |
|-------------------------------------------------------------|-------------------------------------|------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|------------------------------------------------------|
| South Asia | | | | | |
| (1) | 1 | 1 | Program Services | Building and operating | 0 |
| (2) | 0 | 0 | | Schools (KG-10) Grades | 0 |
| (3) | 0 | 0 | | | 0 |
| (4) | 0 | 0 | | | 0 |
| (5) | 0 | 0 | | | 0 |
| (6) | 0 | 0 | | | 0 |
| (7) | 0 | 0 | | | 0 |
| (8) | 0 | 0 | | | 0 |
| (9) | 0 | 0 | | | 0 |
| (10) | 0 | 0 | | | 0 |
| (11) | 0 | 0 | | | 0 |
| (12) | 0 | 0 | | | 0 |
| (13) | 0 | 0 | | | 0 |
| (14) | 0 | 0 | | | 0 |
| (15) | 0 | 0 | | | 0 |
| (16) | 0 | 0 | | | 0 |
| (17) | 0 | 0 | | | 0 |
| 3a Sub-total | 1 | 1 | | | 0 |
| b Total from continuation sheets to Part I | 0 | 0 | | | 0 |
| c Totals (add lines 3a and 3b) | 1 | 1 | | | 0 |

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) | | | South Asia | Campus Construction | 1,675,711 | Wire transfer | 0 | | |
| (2) | | | South Asia | Campus/School Operation | 936,445 | Wire transfer | 0 | | |
| (3) | | | South Asia | Project Grants | 903,260 | Wire transfer | 0 | | |
| (4) | | | South Asia | Scholarships | 79,644 | Wire transfer | 0 | | |
| (5) | | | South Asia | Educate-A- Child | 35,054 | Wire transfer | 0 | | |
| (6) | | | | | 0 | | 0 | | |
| (7) | | | | | 0 | | 0 | | |
| (8) | | | | | 0 | | 0 | | |
| (9) | | | | | 0 | | 0 | | |
| (10) | | | | | 0 | | 0 | | |
| (11) | | | | | 0 | | 0 | | |
| (12) | | | | | 0 | | 0 | | |
| (13) | | | | | 0 | | 0 | | |
| (14) | | | | | 0 | | 0 | | |
| (15) | | | | | 0 | | 0 | | |
| (16) | | | | | 0 | | 0 | | |

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

3 Enter total number of other organizations or entities

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" 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) | | 0 | 0 | | 0 | | |
| (2) | | 0 | 0 | | 0 | | |
| (3) | | 0 | 0 | | 0 | | |
| (4) | | 0 | 0 | | 0 | | |
| (5) | | 0 | 0 | | 0 | | |
| (6) | | 0 | 0 | | 0 | | |
| (7) | | 0 | 0 | | 0 | | |
| (8) | | 0 | 0 | | 0 | | |
| (9) | | 0 | 0 | | 0 | | |
| (10) | | 0 | 0 | | 0 | | |
| (11) | | 0 | 0 | | 0 | | |
| (12) | | 0 | 0 | | 0 | | |
| (13) | | 0 | 0 | | 0 | | |
| (14) | | 0 | 0 | | 0 | | |
| (15) | | 0 | 0 | | 0 | | |
| (16) | | 0 | 0 | | 0 | | |
| (17) | | 0 | 0 | | 0 | | |
| (18) | | 0 | 0 | | 0 | | |

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

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; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

Part I Line 2 --The Citizens Foundation, USA (TCF-USA) maintains a high level of transparency in all its financial and governance dealings and adheres to a strict "Due Diligence" process. The United States government's concern regarding the enhanced scrutiny needed for funds that go outside the U.S. All recipients of TCF-USA funds have been selected based on the secular and scientific education they are providing to needy children in South Asia region.

Part I Line 2 ---TCF-USA takes the following steps for the due diligence process:

Part I Line 2 --* Complete background check for the grantee organization's board and staff members using OFAC list. This check is made prior to granting any funds. Also, a periodic check is made at every 6-month intervals.

Part I Line 2 ---*Obtain an equivalency affidavit from the foreign charity showing that it's equivalent to a US charity.

Part I Line 2 --*Obtain a copy of the law the grantee organization is registered under in the country it's located.

Part I Line 2 --* For project-related grants, obtain a detailed proposal with timelines and periodic updates until completion.

Part I Line 2 ---* Obtain audited Annual Reports. All TCF schools are internally audited at least once each year and TCF accounts are audited by the Chartered Accounting firms of international repute.

Part I Line 2 --* Obtain By-Laws, Articles of Incorporation and list of major donors.

Part I Line 2 --*Submission of acceptance and signed agreement as part of the Grant Letter by the Chief Executive Officer of the Grantee organization complying with terms regarding purpose, publicity, reporting, accounts, prohibited activities, oversight and compliance.

Part II Line 1 --- \$1,675,711 Grants to the Citizens Foundation pakistan for campus construction of 53 on going projects of TCF Pakistan and one project to ALMURTUZA ESW Society (Unrelated Agency)

Part II Line 2 --- \$936,445=Campus Operation grants paid to TCF Pakistan for the operation

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; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

of 60 campuses.

Part II Line 3 --- \$903,260= Project Grants paid for the following: Clean water

project=\$117,000, Flood Relief project= \$200,000 and \$235,000 for Rehabilitation of

Schools in Flood affected areas paid to TCF Pakistan, \$11,775 paid to GCU Endowment Fund

for Floods, \$14,600 to Kulsoom Foundation for school, \$5,024 for Abruzzi Garden Shigar

Project, \$2,375 for Campus of Hope Pilot Secondary school, \$5,000 for Faiz Ghar.

Part II Line 3 ---- \$35,054 = Education of 292 children

Part II Line 4 ---- \$79,644 = Scholarship Grants paid are as follows: \$71,923 paid to

Harvad Unversity for one student and \$1,900 paid to TCF Pakistan, plus \$5,781 for

scholarship.

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

Department of the Treasury
Internal Revenue Service

Name of the organization

**Supplemental Information Regarding
Fundraising or Gaming Activities**

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

OMB No. 1545-0047

2011

Open to Public Inspection

THE CITIZENS FOUNDATION, USA

Employer identification number

41-2046295

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

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a Mail solicitations
 - b Internet and email solicitations
 - c Phone solicitations
 - d In-person solicitations
 - e Solicitation of non-government grants
 - f Solicitation of government grants
 - g Special fundraising events
- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No
- b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

| | (i) Name and address of individual or entity (fundraiser) | (ii) Activity | (iii) Did fundraiser have custody or control of contributions? | | (iv) Gross receipts from activity | (v) Amount paid to (or retained by) fundraiser listed in col. (i) | (vi) Amount paid to (or retained by) organization |
|--------------|-----------------------------------------------------------|---------------|----------------------------------------------------------------|----|-----------------------------------|-------------------------------------------------------------------|---------------------------------------------------|
| | | | Yes | No | | | |
| 1 | | | | | 0 | 0 | 0 |
| 2 | | | | | 0 | 0 | 0 |
| 3 | | | | | 0 | 0 | 0 |
| 4 | | | | | 0 | 0 | 0 |
| 5 | | | | | 0 | 0 | 0 |
| 6 | | | | | 0 | 0 | 0 |
| 7 | | | | | 0 | 0 | 0 |
| 8 | | | | | 0 | 0 | 0 |
| 9 | | | | | 0 | 0 | 0 |
| 10 | | | | | 0 | 0 | 0 |
| Total | | | | | 0 | 0 | 0 |

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

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

| | | (a) Event #1 | (b) Event #2 | (c) Other events | (d) Total events | |
|-----------------|-------------------------------------------------------------------------|-------------------------------------------------------------------------|-------------------------------|----------------------|---------------------------------|-----------|
| | | Seattle Events (event type) | Chicago Event (event type) | 11 (total number) | (add col. (a) through col. (c)) | |
| Revenue | 1 | Gross receipts | 107,277 | 57,219 | 858,060 | 1,022,556 |
| | 2 | Less: Charitable contributions | 78,000 | 50,000 | 690,045 | 818,045 |
| | 3 | Gross income (line 1 minus line 2) | 29,277 | 7,219 | 168,015 | 204,511 |
| Direct Expenses | 4 | Cash prizes | 0 | 0 | 0 | 0 |
| | 5 | Noncash prizes | 0 | 0 | 0 | 0 |
| | 6 | Rent/facility costs | 18,665 | 6,500 | 65,708 | 90,873 |
| | 7 | Food and beverages | 4,965 | 5,000 | 65,376 | 75,341 |
| | 8 | Entertainment | 2,240 | 1,500 | 30,933 | 34,673 |
| | 9 | Other direct expenses | 236 | 803 | 2,585 | 3,624 |
| | 10 | Direct expense summary. Add lines 4 through 9 in column (d) ▶ | | | | |
| 11 | Net income summary. Combine line 3, column (d), and line 10 ▶ | | | | | 0 |

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

| | | (a) Bingo | (b) Pull tabs/instant bingo/progressive bingo | (c) Other gaming | (d) Total gaming (add col. (a) through col. (c)) | |
|-----------------|-----------------------------------------------------------------------------|--------------------------------------------------------------------|--------------------------------------------------------------------|--------------------------------------------------------------------|--------------------------------------------------|------|
| | | Revenue | 1 | Gross revenue | | |
| Direct Expenses | 2 | Cash prizes | | | 0 | |
| | 3 | Noncash prizes | | | 0 | |
| | 4 | Rent/facility costs | | | 0 | |
| | 5 | Other direct expenses | | | 0 | |
| 6 | Volunteer labor | <input type="checkbox"/> Yes _____% <input type="checkbox"/> No | <input type="checkbox"/> Yes _____% <input type="checkbox"/> No | <input type="checkbox"/> Yes _____% <input type="checkbox"/> No | | |
| 7 | Direct expense summary. Add lines 2 through 5 in column (d) ▶ | | | | | (0) |
| 8 | Net gaming income summary. Combine line 1, column d, and line 7 ▶ | | | | | 0 |

- 9 Enter the state(s) in which the organization operates gaming activities: _____
- a Is the organization licensed to operate gaming activities in each of these states? Yes No
- b If "No," explain: _____
- _____
- _____
- 10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No
- b If "Yes," explain: _____
- _____
- _____

11 Does the organization operate gaming activities with nonmembers? Yes No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity operated in:

| | | |
|-----------------------------------------|-----|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶

Address ▶

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ 0 and the amount of gaming revenue retained by the third party ▶ \$ 0 .

c If "Yes," enter name and address of the third party:

Name ▶

Address ▶

16 Gaming manager information:

Name ▶

Gaming manager compensation ▶ \$ 0

Description of services provided ▶

Director/officer Employee Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ 0

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

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**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2011

**Open To Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

Name of the organization

Employer identification number

THE CITIZENS FOUNDATION, USA

41-2046295

Part I Types of Property

| | (a) Check if applicable | (b) Number of contributions or items contributed | (c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g | (d) Method of determining noncash contribution amounts |
|----------------------------------------------------------------------------|-------------------------------|--------------------------------------------------------|------------------------------------------------------------------------------------|--------------------------------------------------------------|
| 1 Art—Works of art | X | 6 | 16,500 | FMV |
| 2 Art—Historical treasures | | | | |
| 3 Art—Fractional interests | | | | |
| 4 Books and publications | | | | |
| 5 Clothing and household goods | | | | |
| 6 Cars and other vehicles | | | | |
| 7 Boats and planes | | | | |
| 8 Intellectual property | | | | |
| 9 Securities—Publicly traded | | | | |
| 10 Securities—Closely held stock | | | | |
| 11 Securities—Partnership, LLC, or trust interests | | | | |
| 12 Securities—Miscellaneous | | | | |
| 13 Qualified conservation contribution—Historic structures | | | | |
| 14 Qualified conservation contribution—Other | | | | |
| 15 Real estate—Residential | | | | |
| 16 Real estate—Commercial | | | | |
| 17 Real estate—Other | | | | |
| 18 Collectibles | X | 1 | 340 | FMV |
| 19 Food inventory | | | | |
| 20 Drugs and medical supplies | | | | |
| 21 Taxidermy | | | | |
| 22 Historical artifacts | | | | |
| 23 Scientific specimens | | | | |
| 24 Archeological artifacts | | | | |
| 25 Other ▶ (Air Tickets) | X | 2 | 4,050 | FMV |
| 26 Other ▶ (Personnel services) | X | 1 | 20,800 | FMV |
| 27 Other ▶ (other Auction items) | X | 4 | 395 | |
| 28 Other ▶ () | | 0 | 0 | |

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgment **29**

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

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

2011

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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.

Name of the organization

Employer identification number

THE CITIZENS FOUNDATION, USA

41-2046295

Form 990 Part VI Section A Line 7a & 7b --The Citizens Foundation, USA has an independent
Board of Governing Body. See 990 Part V. The Board elects one or more other qualified members
from various sources. All decisions of the governing body are subject to approval by the
majority of votes of the members in the board meetings.

Form 990 Part VI Section A Line 11 & 11a -- The CEO first reviews carefully Form 990 then it
is passes out to the governing body for review and approval before it is filed.

Form 990 Part VI Section B Line 12c --The Citizens Foundation, USA has a written conflict of
interest policy. All officers, Directors, and key employees are required to disclose annually
interests that may rise to conflict. The TCF-USA sends a questionnaire to each member of the
governing body to sign off a statement whether the member is or is not in compliance with the
policy. The questionnaire includes: name, title, date, and signature of each person reporting
information. It also includes the pertinent instructions and definitions for Line 1b, . This
document is maintained by the Secretary of the Board.

Form 990 Part VI Section B Line 15a & 15b --The Citizens Foundation, USA board reviews and
approves the compensation for their CEO and other key employees. They use comparable data of
the compensation received by other similarly qualified persons in functionally comparable
positions at similarly situated organizations. They also keep contemporaneous documentation
and recordkeeping with respect to deliberations regarding the compensation arrangements.

Form 990 Part VI Section C Line 19 --TCF-USA make available its governing documents, conflict
of interest policy, and audited financial statements available to the public upon request, at
their Corporate office.

