

**Aruna Project**

**2019**

**990 Tax Return**

**Public Inspection**

**Copy**

Form <b>990</b>	<b>FinCEN 114 - Report of Foreign Bank and Financial Accounts, Page 1</b>	<b>2019</b>
For calendar year 2019 or tax year beginning _____, ending _____		

Name **ARUNA PROJECT** Employer Identification Number **47-1266446**

**Warning: Printed versions of the BSA E-Filing forms are not for submission  
and will not be processed by FinCEN**

1 This report is for calendar year ended 12/**2019**  
 Amended  Prior report BSA Identifier \_\_\_\_\_  
 Reason if filing late \_\_\_\_\_

**Part I - Filer Information**

2 Type of filer TAX-EXEMPT ENTITY  
 3 U.S. Taxpayer Identification Number 471266446  
 3a TIN type EIN  
 4 Foreign identification  
 4a Type \_\_\_\_\_  
 4b Number \_\_\_\_\_  
 4c Country of Issue \_\_\_\_\_  
 5 Individual's date of birth \_\_\_\_\_  
 6 Last name or organization name ARUNA PROJECT  
 7 First name \_\_\_\_\_  
 8 Middle initial \_\_\_\_\_  
 8a Suffix \_\_\_\_\_  
 9 Mailing address 316 W. 4TH ST. SUITE 202  
 10 City CINCINNATI  
 11 State OH OHIO  
 12 Zip/postal code 452022677  
 13 Country US  
 14a Does the filer have a financial interest in 25 or more financial accounts?  
 Yes  If "Yes" enter total number of accounts \_\_\_\_\_  
 No   
 14b Does the filer have signature authority over but no financial interest in 25 or more financial accounts?  
 Yes  If "Yes" enter total number of accounts \_\_\_\_\_  
 No

Form <b>990</b>	<b>FinCEN 114 - Report of Foreign Bank and Financial Accounts, Page 2</b>	<b>2019</b>
For calendar year 2019 or tax year beginning _____, ending _____		

Name **ARUNA PROJECT** Employer Identification Number **47-1266446**

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**Part II - Information on Financial Account(s) Owned Separately**

1 of 4

15 Maximum account value 14,511 15a Maximum account value unknown

16 Type of account BANK

17 Name of financial institution in which account is held KOTAK MAHINDRA BANK LTD.

18 Account number or other designation 2111557862

19 Mailing address ADITYA TOWER, CHANDAVARKAR ROAD

20 City MUMBAI 21 State \_\_\_\_\_

22 Foreign postal code 400092 23 Country IN INDIA

**Part II - Information on Financial Account(s) Owned Separately**

2 of 4

15 Maximum account value 2,935 15a Maximum account value unknown

16 Type of account BANK

17 Name of financial institution in which account is held STATE BANK OF INDIA

18 Account number or other designation 00000035748109475

19 Mailing address 1ST FL ROSEMER CHS, HOLY CROSS ROAD

20 City MUMBAI 21 State \_\_\_\_\_

22 Foreign postal code 400103 23 Country IN INDIA

**Part II - Information on Financial Account(s) Owned Separately**

3 of 4

15 Maximum account value 27,718 15a Maximum account value unknown

16 Type of account BANK

17 Name of financial institution in which account is held INDUSIND BANK, THANE BRANCH

18 Account number or other designation 201001905268

19 Mailing address SHOP NO 8,9,10A, TROPICAL ELITE, M.

20 City THANE WEST 21 State \_\_\_\_\_

22 Foreign postal code 400602 23 Country IN INDIA

**Part II - Information on Financial Account(s) Owned Separately**

4 of 4

15 Maximum account value 48,073 15a Maximum account value unknown

16 Type of account BANK

17 Name of financial institution in which account is held AXIS BANK

18 Account number or other designation 919020065081225

19 Mailing address MIRA ROAD BRANCH, E-41, POONAM CHMB

20 City THANE 21 State \_\_\_\_\_

22 Foreign postal code 401107 23 Country IN INDIA

**Part II - Information on Financial Account(s) Owned Separately**

\_\_\_ of \_\_\_

15 Maximum account value \_\_\_\_\_ 15a Maximum account value unknown

16 Type of account \_\_\_\_\_

17 Name of financial institution in which account is held \_\_\_\_\_

18 Account number or other designation \_\_\_\_\_

19 Mailing address \_\_\_\_\_

20 City \_\_\_\_\_ 21 State \_\_\_\_\_

22 Foreign postal code \_\_\_\_\_ 23 Country \_\_\_\_\_

Form <b>990</b>	<b>FinCEN 114 - Report of Foreign Bank and Financial Accounts, Page 5</b>	<b>2019</b>
For calendar year 2019 or tax year beginning _____, ending _____		

Name <b>ARUNA PROJECT</b>	Employer Identification Number <b>47-1266446</b>
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and will not be processed by FinCEN**

44a Check if report completed by a third party preparer, complete the third party preparer section ..... **X**

44 Filer signature PIN (Enter the PIN assigned by FinCEN used to sign the FBAR) **FORM 114A SIGNED, PIN NOT REQUIRED**

45 Filer title ..... **EXECUTIVE DIRECTOR**

46 Date of signature .....

**Third Party Preparer Use Only**

47 Preparer's last name ..... **NOE**

48 First name ..... **WILLIAM**

49 Middle name/initial ..... **A**

50 Check if self-employed .....

51 Preparer's TIN ..... **P00509390**

51a TIN type ..... **PTIN**

52 Contact phone number ..... **513-771-7070**

52a Extension .....

53 Firm's name ..... **SCROGGINSGREAR, INC.**

54 Firm's TIN ..... **31-0795487**

54a TIN type ..... **EIN**

55 Mailing address ..... **200 NORTHLAND BLVD.**

56 City ..... **CINCINNATI**

57 State ..... **OH**

58 Zip/postal code ..... **45246**

59 Country ..... **US US**

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)  
**Do not enter social security numbers on this form as it may be made public.**  
**Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

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

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C** Name of organization  
**ARUNA PROJECT**  
 Doing business as \_\_\_\_\_  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
**316 W. 4TH ST. SUITE 202**  
 City or town, state or province, country, and ZIP or foreign postal code  
**CINCINNATI OH 45202-2677**

**D** Employer identification number  
**47-1266446**

**E** Telephone number  
**513-313-1343**

**G** Gross receipts\$ **1,692,416**

**F** Name and address of principal officer:  
**RYAN BERG**  
**316 W. FOURTH STREET**  
**CINCINNATI OH 45202**

**H(a)** Is this a group return for subordinates?  Yes  No  
**H(b)** Are all subordinates included?  Yes  No  
 If "No," attach a list. (see instructions)

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

**J** Website: **WWW.ARUNAPROJECT.COM** **H(c)** Group exemption number **u** \_\_\_\_\_

**K** Form of organization:  Corporation  Trust  Association  Other **u** \_\_\_\_\_ **L** Year of formation: **2014** **M** State of legal domicile: **OH**

Part I Summary		Prior Year	Current Year
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <b>ARUNA PROJECT BRINGS AND SUSTAINS FREEDOM TO VICTIMS OF COMMERCIAL SEXUAL EXPLOITATION THROUGH EMPLOYMENT MARKED BY HOLISTIC CARE.</b>		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	9
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	8
	5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	5
	6 Total number of volunteers (estimate if necessary)	6	180
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
7b Net unrelated business taxable income from Form 990-T, line 39	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	1,048,807	1,295,793
	9 Program service revenue (Part VIII, line 2g)	77,294	125,400
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		825
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	55,318	120,810
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,181,419	1,542,828
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	7,900	662
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	176,734	199,880
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25) <b>u</b>	30,836	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	484,383	641,567
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	669,017	842,109
19 Revenue less expenses. Subtract line 18 from line 12	512,402	700,719	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	919,118	1,629,903
	21 Total liabilities (Part X, line 26)	45,711	55,777
	22 Net assets or fund balances. Subtract line 21 from line 20	873,407	1,574,126

**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: **RYAN BERG** Date: \_\_\_\_\_  
 Type or print name and title: **EXEC DIR/VICE CHAIR**

**Paid Preparer Use Only** Print/Type preparer's name: **WILLIAM A. NOE** Preparer's signature: **WILLIAM A. NOE** Date: \_\_\_\_\_  
 Check  if PTIN self-employed **P00509390**  
 Firm's name: **SCROGGINS GREAR, INC.** Firm's EIN: **31-0795487**  
**200 NORTHLAND BLVD.**  
 Firm's address: **CINCINNATI, OH 45246** Phone no.: **513-771-7070**

**Part III Statement of Program Service Accomplishments**

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

1 Briefly describe the organization's mission:

**ARUNA PROJECT BRINGS AND SUSTAINS FREEDOM TO VICTIMS OF COMMERCIAL SEXUAL EXPLOITATION THROUGH EMPLOYMENT MARKED BY HOLISTIC CARE.**

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ **332,245** including grants of \$ **662** ) (Revenue \$ )  
**SEE SCHEDULE O**

4b (Code: ) (Expenses \$ **318,214** including grants of \$ ) (Revenue \$ **125,400** )  
**ARUNA RUNS ARE ALSO GROWING IN THEIR IMPACT TO REACH MORE AND RAISE GREATER AWARENESS. ANNUALLY, THOUSANDS RUN "FOR HER FREEDOM" AND UNDERSTAND THE ISSUES SURROUNDING COMMERCIAL SEXUAL EXPLOITATION IN A MORE PERSONAL AND COMPREHENSIVE WAY. ADDITIONALLY, PARTICIPANTS ARE ABLE TO SEE AND UNDERSTAND MORE FULLY HOW THEIR PARTICIPATION IS HELPING FULFILL THE MISSION OF THE ARUNA PROJECT ON BEHALF OF THE WOMEN IN NEED. WOMEN WERE FREED AS A RESULT OF THE ACTIVITY OF THE ARUNA RUNS.**

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )  
**N/A**

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

4e Total program service expenses **u 650,459**

**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	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		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>		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		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, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>		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 and XII</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 and XII 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 other assistance to or for any foreign organization? <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 other assistance to or for foreign individuals? <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</i> (see instructions)		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?		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

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

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <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 25a</i>		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <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	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <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, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	X	
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	X	
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <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, Part II, III, or IV, and Part V, line 1</i>	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36	<b>Section 501(c)(3) organizations.</b> 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 11b and 19? <b>Note:</b> 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 or note to any line in this Part V

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



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

		Yes	No
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return <b>2a</b> <u>5</u>		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	<b>X</b>	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?		<b>X</b>
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O		
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	<b>X</b>	
<b>b</b>	If "Yes," enter the name of the foreign country <b>u INDIA</b> See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		<b>X</b>
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		<b>X</b>
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		<b>X</b>
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	<b>X</b>	
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?		<b>X</b>
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		<b>X</b>
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year <b>7d</b>		
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		<b>X</b>
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		<b>X</b>
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?		
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12 <b>10a</b>		
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities <b>10b</b>		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders <b>11a</b>		
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) <b>11b</b>		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year <b>12b</b>		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.		
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans <b>13b</b>		
<b>c</b>	Enter the amount of reserves on hand <b>13c</b>		
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?		<b>X</b>
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O		
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.		<b>X</b>
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		<b>X</b>

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

**Section A. Governing Body and Management**

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

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

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

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **u OH** .....
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website  Another's website  Upon request  Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records **u**

**RYAN BERG** **316 W. FOURTH STREET**  
**CINCINNATI** **OH 45202** **513-313-1343**

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(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) RYAN BERG	55.00									
EXEC DIR/VICE CHAIR	0.00	X		X			91,833	0	19,553	
(2) MADDIE BELL	2.00									
MEMBER	0.00	X					0	0	0	
(3) JASON BOHM	1.00									
MEMBER	0.00	X					0	0	0	
(4) CORY CARLSON	1.00									
SECRETARY	0.00	X		X			0	0	0	
(5) REBA DYSART	1.00									
MEMBER	0.00	X					0	0	0	
(6) MATT FISCHER	1.00									
MEMBER	0.00	X					0	0	0	
(7) AUGIE LANGE	2.00									
MEMBER	0.00	X					0	0	0	
(8) STEVE SIMPSON	2.00									
BOARD CHAIRMAN	0.00	X		X			0	0	0	
(9) LAUREN TIFFAN	1.00									
MEMBER	0.00	X					0	0	0	
(10)										
(11)										



**Part VIII Statement of Revenue**

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns	<b>1a</b>				
	<b>b</b> Membership dues	<b>1b</b>				
	<b>c</b> Fundraising events	<b>1c</b>				
	<b>d</b> Related organizations	<b>1d</b>				
	<b>e</b> Government grants (contributions)	<b>1e</b>				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	<b>1,295,793</b>			
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	<b>\$ 11,068</b>			
	<b>h Total.</b> Add lines 1a-1f	<b>u</b>	<b>1,295,793</b>			
<b>Program Service Revenue</b>	<b>2a</b> ARUNA RUNS	Business Code	<b>125,400</b>	<b>125,400</b>		
	<b>b</b>					
	<b>c</b>					
	<b>d</b>					
	<b>e</b>					
	<b>f</b> All other program service revenue					
	<b>g Total.</b> Add lines 2a-2f	<b>u</b>	<b>125,400</b>			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)	<b>u</b>				
	<b>4</b> Income from investment of tax-exempt bond proceeds	<b>u</b>				
	<b>5</b> Royalties	<b>u</b>				
	<b>6a</b> Gross rents	(i) Real				
		(ii) Personal				
	<b>b</b> Less: rental expenses	<b>6b</b>				
	<b>c</b> Rental inc. or (loss)	<b>6c</b>				
	<b>d</b> Net rental income or (loss)	<b>u</b>				
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other	<b>825</b>			
		<b>7a</b>				
	<b>b</b> Less: cost or other basis and sales exps.	<b>7b</b>				
	<b>c</b> Gain or (loss)	<b>7c</b>	<b>825</b>			
	<b>d</b> Net gain or (loss)	<b>u</b>	<b>825</b>	<b>825</b>		
<b>8a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	<b>8a</b>	<b>157,546</b>				
	<b>b</b> Less: direct expenses	<b>8b</b>	<b>25,588</b>			
	<b>c</b> Net income or (loss) from fundraising events	<b>u</b>	<b>131,958</b>			
<b>9a</b> Gross income from gaming activities. See Part IV, line 19	<b>9a</b>					
	<b>b</b> Less: direct expenses	<b>9b</b>				
<b>c</b> Net income or (loss) from gaming activities	<b>u</b>					
<b>10a</b> Gross sales of inventory, less returns and allowances	<b>10a</b>	<b>111,421</b>				
	<b>b</b> Less: cost of goods sold	<b>10b</b>	<b>124,000</b>			
	<b>c</b> Net income or (loss) from sales of inventory	<b>u</b>	<b>-12,579</b>	<b>-12,579</b>		
<b>Miscellaneous Revenue</b>	<b>11a</b> OTHER REVENUE	Business Code	<b>1,431</b>	<b>1,431</b>		
	<b>b</b>					
	<b>c</b>					
	<b>d</b> All other revenue					
	<b>e Total.</b> Add lines 11a-11d	<b>u</b>	<b>1,431</b>			
<b>12 Total revenue.</b> See instructions	<b>u</b>	<b>1,542,828</b>	<b>115,077</b>	<b>0</b>	<b>0</b>	

**Part IX Statement of Functional Expenses**

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

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

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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	662	662		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	111,387	94,679	5,569	11,139
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	73,323	37,411	33,108	2,804
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,650	825	825	
<b>9</b> Other employee benefits				
<b>10</b> Payroll taxes	13,520	9,398	3,128	994
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management				
<b>b</b> Legal	1,025		1,025	
<b>c</b> Accounting	29,417		29,417	
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 7				
<b>f</b> Investment management fees				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	192,362	173,937	3,625	14,800
<b>12</b> Advertising and promotion	21,090	21,090		
<b>13</b> Office expenses	19,547	16,860	2,539	148
<b>14</b> Information technology	13,319	5,487	7,832	
<b>15</b> Royalties				
<b>16</b> Occupancy	35,231	4,950	30,193	88
<b>17</b> Travel	43,652	38,562	5,031	59
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings				
<b>20</b> Interest				
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	11,336		11,336	
<b>23</b> Insurance	3,728	598	3,130	
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> PROGRAM PRODUCT EXPENSE	141,560	141,560		
<b>b</b> SUPPLIES	49,119	47,375	1,682	62
<b>c</b> RACE HOST REIMBURSEMENTS	39,843	39,843		
<b>d</b> DISCOUNT ON PLEDGES	16,032		16,032	
<b>e</b> All other expenses	24,306	17,222	6,342	742
<b>25</b> Total functional expenses. Add lines 1 through 24e	842,109	650,459	160,814	30,836
<b>26</b> 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**

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

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing .....	<b>47,681</b>	<b>1</b>	<b>270,249</b>	
	<b>2</b> Savings and temporary cash investments .....		<b>2</b>		
	<b>3</b> Pledges and grants receivable, net .....	<b>501,113</b>	<b>3</b>	<b>587,081</b>	
	<b>4</b> Accounts receivable, net .....	<b>5,816</b>	<b>4</b>	<b>2,392</b>	
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....			<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....			<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....			<b>7</b>	
	<b>8</b> Inventories for sale or use .....	<b>91,294</b>	<b>8</b>	<b>211,669</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	<b>48,356</b>	<b>9</b>	<b>51,355</b>	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>6,153</b>			
	<b>b</b> Less: accumulated depreciation .....	<b>6,153</b>		<b>10c</b>	
	<b>11</b> Investments—publicly traded securities .....			<b>11</b>	
	<b>12</b> Investments—other securities. See Part IV, line 11 .....			<b>12</b>	
	<b>13</b> Investments—program-related. See Part IV, line 11 .....			<b>13</b>	
	<b>14</b> Intangible assets .....	<b>9,931</b>	<b>14</b>	<b>13,110</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	<b>214,927</b>	<b>15</b>	<b>494,047</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	<b>919,118</b>	<b>16</b>	<b>1,629,903</b>		
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	<b>31,951</b>	<b>17</b>	<b>50,946</b>	
	<b>18</b> Grants payable .....		<b>18</b>		
	<b>19</b> Deferred revenue .....	<b>13,760</b>	<b>19</b>	<b>4,831</b>	
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>		
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>		
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....			<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>		
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>		
	<b>25</b> 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 .....			<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	<b>45,711</b>	<b>26</b>	<b>55,777</b>	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>				
	<b>27</b> Net assets without donor restrictions .....	<b>359,794</b>	<b>27</b>	<b>947,045</b>	
	<b>28</b> Net assets with donor restrictions .....	<b>513,613</b>	<b>28</b>	<b>627,081</b>	
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>				
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>		
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>		
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>		
<b>32</b> Total net assets or fund balances .....	<b>873,407</b>	<b>32</b>	<b>1,574,126</b>		
<b>33</b> Total liabilities and net assets/fund balances .....	<b>919,118</b>	<b>33</b>	<b>1,629,903</b>		

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	<b>1,542,828</b>
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	<b>842,109</b>
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	<b>700,719</b>
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	<b>873,407</b>
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	<b>1,574,126</b>

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	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.		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		<b>X</b>
<b>2b</b>	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		<b>X</b>
<b>2c</b>	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
<b>3a</b>	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?		
<b>3b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		



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

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

**u Attach to Form 990 or Form 990-EZ.**

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

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

Name of the organization <b>ARUNA PROJECT</b>	Employer identification number <b>47-1266446</b>
--------------------------------------------------	-----------------------------------------------------

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

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

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

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

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

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

Section A. Public Support

Table with 7 columns: (a) 2015, (b) 2016, (c) 2017, (d) 2018, (e) 2019, (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) 2015, (b) 2016, (c) 2017, (d) 2018, (e) 2019, (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: Percentage, %. Rows include: 14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)); 15 Public support percentage from 2018 Schedule A, Part II, line 14; 16a 33 1/3% support test—2019; b 33 1/3% support test—2018; 17a 10%-facts-and-circumstances test—2019; b 10%-facts-and-circumstances test—2018; 18 Private foundation.

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) <b>u</b>	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	387,026	419,686	686,047	1,048,807	1,295,793	3,837,359
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	25,827	10,814	137,750	206,105	395,798	776,294
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5	412,853	430,500	823,797	1,254,912	1,691,591	4,613,653
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons	93,595	59,244	312,122	760,809	533,529	1,759,299
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b	93,595	59,244	312,122	760,809	533,529	1,759,299
<b>8 Public support.</b> (Subtract line 7c from line 6.)						2,854,354

**Section B. Total Support**

Calendar year (or fiscal year beginning in) <b>u</b>	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>9</b> Amounts from line 6	412,853	430,500	823,797	1,254,912	1,691,591	4,613,653
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)	412,853	430,500	823,797	1,254,912	1,691,591	4,613,653

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

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

<b>15</b> Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f))	<b>15</b>	61.87 %
<b>16</b> Public support percentage from 2018 Schedule A, Part III, line 15	<b>16</b>	%

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

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

**19a 33 1/3% support tests—2019.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**b 33 1/3% support tests—2018.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations** *(continued)*

- 11** Has the organization accepted a gift or contribution from any of the following persons?
- a** A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?
  - b** A family member of a person described in (a) above?
  - c** A 35% controlled entity of a person described in (a) or (b) above? *If "Yes" to a, b, or c, provide detail in Part VI.*

	Yes	No
<b>11a</b>		
<b>11b</b>		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

- 1** Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? *If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*
- 2** Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*

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

**Section C. Type II Supporting Organizations**

- 1** Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*

	Yes	No
<b>1</b>		

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

- 1** Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?
- 2** Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).*
- 3** By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.*

	Yes	No
<b>1</b>		
<b>2</b>		
<b>3</b>		

**Section E. Type III Functionally-Integrated Supporting Organizations**

- 1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a**  The organization satisfied the Activities Test. *Complete line 2 below.*
  - b**  The organization is the parent of each of its supported organizations. *Complete line 3 below.*
  - c**  The organization supported a governmental entity. *Describe in Part VI how you supported a government entity (see instructions).*

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

- a** Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*
  - b** Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*
- 3** Parent of Supported Organizations. *Answer (a) and (b) below.*
- a** Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *Provide details in Part VI.*
  - b** Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*

	Yes	No
<b>2a</b>		
<b>2b</b>		
<b>3a</b>		
<b>3b</b>		

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

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

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	
<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	
<b>Section C - Distributable Amount</b>			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

<b>Section D - Distributions</b>		<b>Current Year</b>		
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes			
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity			
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations			
<b>4</b>	Amounts paid to acquire exempt-use assets			
<b>5</b>	Qualified set-aside amounts (prior IRS approval required)			
<b>6</b>	Other distributions (describe in <b>Part VI</b> ). See instructions.			
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.			
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.			
<b>9</b>	Distributable amount for 2019 from Section C, line 6			
<b>10</b>	Line 8 amount divided by line 9 amount			
<b>Section E - Distribution Allocations</b> (see instructions)		<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2019</b>	<b>(iii) Distributable Amount for 2019</b>
<b>1</b>	Distributable amount for 2019 from Section C, line 6			
<b>2</b>	Underdistributions, if any, for years prior to 2019 (reasonable cause required-explain in <b>Part VI</b> ). See instructions.			
<b>3</b>	Excess distributions carryover, if any, to 2019			
<b>a</b>	From 2014 .....			
<b>b</b>	From 2015 .....			
<b>c</b>	From 2016 .....			
<b>d</b>	From 2017 .....			
<b>e</b>	From 2018 .....			
<b>f</b>	<b>Total</b> of lines 3a through e			
<b>g</b>	Applied to underdistributions of prior years			
<b>h</b>	Applied to 2019 distributable amount			
<b>i</b>	Carryover from 2014 not applied (see instructions)			
<b>j</b>	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
<b>4</b>	Distributions for 2019 from Section D, line 7: \$			
<b>a</b>	Applied to underdistributions of prior years			
<b>b</b>	Applied to 2019 distributable amount			
<b>c</b>	Remainder. Subtract lines 4a and 4b from 4.			
<b>5</b>	Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>6</b>	Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>7</b>	<b>Excess distributions carryover to 2020.</b> Add lines 3j and 4c.			
<b>8</b>	Breakdown of line 7:			
<b>a</b>	Excess from 2015 .....			
<b>b</b>	Excess from 2016 .....			
<b>c</b>	Excess from 2017 .....			
<b>d</b>	Excess from 2018 .....			
<b>e</b>	Excess from 2019 .....			





SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization

Employer identification number

ARUNA PROJECT

47-1266446

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

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors... Yes No, 6 Did the organization inform all grantees... Yes No.

Part II Conservation Easements.

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

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements, 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution, 3 Number of conservation easements modified, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, 6 Staff and volunteer hours devoted to monitoring, 7 Amount of expenses incurred in monitoring, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet.

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

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

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

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

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

**Part IV Escrow and Custodial Arrangements.**

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

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

**Part V Endowment Funds.**

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

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

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment **u** .....
  - b** Permanent endowment **u** .....
  - c** Term endowment **u** .....
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |                                          | Yes           | No |
|------------------------------------------|---------------|----|
| <b>(i)</b> Unrelated organizations ..... | <b>3a(i)</b>  |    |
| <b>(ii)</b> Related organizations .....  | <b>3a(ii)</b> |    |
- b** If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land .....				
<b>b</b> Buildings .....				
<b>c</b> Leasehold improvements .....				
<b>d</b> Equipment .....		<b>6,153</b>	<b>6,153</b>	
<b>e</b> Other .....				

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

**Part VII Investments – Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely held equity interests .....		
(3) Other .....		
(A) .....		
(B) .....		
(C) .....		
(D) .....		
(E) .....		
(F) .....		
(G) .....		
(H) .....		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) ..... <b>u</b>		

**Part VIII Investments – Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) <b>INVESTMENT IN SOMERSET</b>	<b>285,050</b>
(2) <b>INVESTMENT IN SAVERA</b>	<b>208,997</b>
(3) .....	
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ..... <b>u</b>	<b>494,047</b>

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) .....	
(3) .....	
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ..... <b>u</b>	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII





**SCHEDULE F  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Statement of Activities Outside the United States**

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

u Attach to Form 990.

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

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

Name of the organization

**ARUNA PROJECT**

Employer identification number

**47-1266446**

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

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

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

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

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
<b>SOUTH ASIA</b>					
<b>(1)</b>	<b>2</b>		<b>PROGRAM SERVICES</b>	<b>FREEDOM PROGRAM</b>	<b>648,677</b>
<b>(2)</b>					
<b>(3)</b>					
<b>(4)</b>					
<b>(5)</b>					
<b>(6)</b>					
<b>(7)</b>					
<b>(8)</b>					
<b>(9)</b>					
<b>(10)</b>					
<b>(11)</b>					
<b>(12)</b>					
<b>(13)</b>					
<b>(14)</b>					
<b>(15)</b>					
<b>(16)</b>					
<b>(17)</b>					
<b>3a Subtotal</b> . . . . .	<b>2</b>				<b>648,677</b>
<b>b Total from continuation sheets to Part I</b> . . . . .					
<b>c Totals</b> (add lines 3a and 3b)	<b>2</b>				<b>648,677</b>

**Part II Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

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

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

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

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



**Part IV Foreign Forms**

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* .....  Yes  No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)* .....  Yes  No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see Instructions for Form 5471)* .....  Yes  No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* .....  Yes  No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* .....  Yes  No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990)* .....  Yes  No

**Part V Supplemental Information**

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

**PART I, LINE 3 - ACTIVITIES PER REGION**

REGION	EXPENDITURES	INVESTMENTS
SOUTH ASIA	\$ 369,557	\$ 279,120

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

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding Fundraising or Gaming Activities**

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

**U Attach to Form 990 or Form 990-EZ.**

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

OMB No. 1545-0047

**2019**

Open to Public  
Inspection

Name of the organization

**ARUNA PROJECT**

Employer identification number

**47-1266446**

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

**1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a**  Mail solicitations
- b**  Internet and email solicitations
- c**  Phone solicitations
- d**  In-person solicitations
- e**  Solicitation of 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 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

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

**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.

.....

.....

.....

.....

.....

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

		(a) Event #1 <b>SPECIAL EVENT -</b> (event type)	(b) Event #2 (event type)	(c) Other events <b>NONE</b> (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	157,546			157,546
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	157,546			157,546
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	25,588			25,588
	10 Direct expense summary. Add lines 4 through 9 in column (d)				25,588
11 Net income summary. Subtract line 10 from line 3, column (d)				131,958	

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

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

9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_  
 a Is the organization licensed to conduct gaming activities in each of these states?  Yes  No

b If "No," explain: \_\_\_\_\_  
 \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?  Yes  No

b If "Yes," explain: \_\_\_\_\_  
 \_\_\_\_\_



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

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Transactions With Interested Persons**

**u** Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

**u** Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2019**

Open To Public Inspection

Employer identification number

47-1266446

ARUNA PROJECT

**Part I Excess Benefit Transactions** (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

- 2** Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 ..... **u** \$ \_\_\_\_\_
- 3** Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ..... **u** \$ \_\_\_\_\_

**Part II Loans to and/or From Interested Persons.**

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

1	(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the org.?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
				To	From			Yes	No	Yes	No	Yes	No
				(1)									
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													

**Total** ..... **u** \$ \_\_\_\_\_

**Part III Grants or Assistance Benefiting Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

1	(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					



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

Department of the Treasury  
Internal Revenue Service

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

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

u Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

**2019**

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Inspection**

Name of the organization

**ARUNA PROJECT**

Employer identification number

**47-1266446**

**FORM 990, PART III, LINE 4A - FIRST ACCOMPLISHMENT**

ARUNA PROJECT CONTINUES TO SEE GROWTH IN THE WHOLLY OWNED FREEDOM BUSINESS IN INDIA. THE BUSINESS MOVED INTO A NEW, LARGER FACILITY IN ORDER TO HAVE SPACE TO FREE AND EMPLOY MORE WOMEN. THERE ARE TWO TRANSITIONAL HOUSING FACILITIES, 13 FULL TIME MANAGEMENT STAFF, AND 55 ARTISANS (WOMEN FREED, EMPOWERED, AND EMPLOYED) IN THE BUSINESS. ARUNA PROJECT CONTINUES TO HELP SUPPORT AND SUSTAIN THE FREEDOM BUSINESS THROUGH DESIGN, INNOVATION, MARKETING AND SALES OF ATHLEISURE PRODUCTS IN THE US. THERE IS ALSO A TRAINING CENTER IN THE HEART OF THE BROTHEL SYSTEM TO ACCELERATE THE FREEDOM PROCESS FOR THE ENSLAVED. THE TRAINING CENTER HAS 12 MANAGEMENT STAFF SERVING OVER 300 WOMEN TRAPPED IN COMMERCIAL SEXUAL EXPLOITATION IN THE AREA THROUGH DAILY ENGAGEMENT AT THE BROTHELS, TRAUMA FOCUSED COGNITIVE BEHAVIORAL THERAPY, AND SKILL & TRADE DEVELOPMENT. THE ORGANIZATION IS ALSO EXPANDING THE TRAINING PROGRAM INTO AN INDIAN, GOVERNMENT-SANCTIONED, AFTERCARE HOME TO HELP SERVE WOMEN FREED FROM SEX TRAFFICKING TO HAVE EMPLOYABLE SKILLS.

**FORM 990, PART V, LINE 4B - FINANCIAL ACCOUNTS IN FOREIGN COUNTRIES**  
**INDIA**

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990  
THE BOARD OF DIRECTORS WILL RECEIVE A DRAFT OF THE FORM 990 FOR THEIR  
APPROVAL BEFORE THE FORM 990 IS FILED.

**FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY**



Name of the organization <b>ARUNA PROJECT</b>	Employer identification number <b>47-1266446</b>
--------------------------------------------------	-----------------------------------------------------

THE ORGANIZATION HANDS OUT THE CONFLICT OF INTEREST POLICY & QUESTIONNAIRE ANNUALLY WHICH IS COMPLETED BY ALL BOARD MEMBERS. ANY CONFLICTS REPORTED ARE COMMUNICATED TO AND RESOLVED BY THE BOARD OF DIRECTORS.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL COMPARABILITY STUDIES ARE PERFORMED AND THE BOARD ANNUALLY REVIEWS AND APPROVES THE COMPENSATION FOR THE EXECUTIVE DIRECTOR.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION GOVERNING DOCUMENTS ARE MADE AVAILABLE UPON REQUEST.

FORM 990, PART IX, LINE 11G - OTHER FEES FOR SERVICES

DESCRIPTION

	TOT/PROG SERVICE	MGT & GENERAL	FUNDRAISING
CONTRACTOR	\$ 100,829	\$ 3,625	\$ 14,800
CONTRACTOR	\$ 73,108	\$ 0	\$ 0
TOTAL	\$ 173,937	\$ 3,625	\$ 14,800

**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Related Organizations and Unrelated Partnerships**

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

u Attach to Form 990.

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

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

**ARUNA PROJECT**

Employer identification number

**47-1266446**

**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) .....					
(2) .....					
(3) .....					
(4) .....					
(5) .....					

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) .....							
(2) .....							
(3) .....							
(4) .....							
(5) .....							

**Part III Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate alloc.?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) .....												
(2) .....												
(3) .....												
(4) .....												

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1) SOMERSET EXPORTS PRIVATE LIMITED 310 AHCL HOMES MUMBAI IN 400092	MANUFACT	IN	N/A	C	388,546	272,273	99.980000		X
(2) SAVERA TRAINING CENTER ASSOCIATION 310 AHCL HOMES, NEAR SHIMPOLI TELE MUMBAI IN 400092	SERVICES	IN	N/A	C	887	16,053	100.000000		X
(3) .....									
(4) .....									

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

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

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

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) <b>SOMERSET EXPORTS PRIVATE LIMITED</b>	<b>R</b>	<b>369,557</b>	<b>CASH TRANSFER</b>
(2) <b>SAVERA TRAINING CENTER ASSOCIATION</b>	<b>B</b>	<b>99,120</b>	<b>CASH TRANSFER</b>
(3) <b>SOMERSET EXPORTS PRIVATE LIMITED</b>	<b>B</b>	<b>180,000</b>	<b>CASH TRANSFER</b>
(4)			
(5)			
(6)			

**Part VI Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1) .....													
(2) .....													
(3) .....													
(4) .....													
(5) .....													
(6) .....													
(7) .....													
(8) .....													
(9) .....													
(10) .....													
(11) .....													



Form **5471**  
(Rev. December 2019)

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

OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

**Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.**  
Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning \_\_\_\_\_, and ending \_\_\_\_\_

Attachment  
Sequence No. **121**

Name of person filing this return **ARUNA PROJECT** A Identifying number **47-1266446**

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address) **316 W. 4TH ST. SUITE 202** B Category of filer (See instructions. Check applicable box(es)):  
1  2  3  4  5

City or town, state, and ZIP code **CINCINNATI OH 45202-2677** C Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period **99.980 %**

Filer's tax year beginning **01/01/19**, and ending **12/31/19**

D Check box if this is a final Form 5471 for the foreign corporation   
E Check if any excepted specified foreign financial assets are reported on this form (see instructions)   
F Person(s) on whose behalf this information return is filed:

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director
<b>ARUNA PROJECT</b>	<b>316 W. FOURTH STREE, 202</b>	<b>47-1266446</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Important: Fill in all applicable lines and schedules. All information must be in English. All amounts must be stated in U.S. dollars unless otherwise indicated.**

1a Name and address of foreign corporation **SOMERSET EXPORTS PRIVATE LIMITED  
310 AHCL HOMES, NEAR SHIMPOLI TELEPHONE EXCHANGE,  
NEW LINK ROAD, SIMPOLI BORIVALI WEST  
MUMBAI - 400092 MAHARASHTRA, INDIA**

b(1) Employer identification number, if any \_\_\_\_\_  
b(2) Reference ID number (see instructions) **U19120MH2015PTC26124**  
c Country under whose laws incorporated **INDIA**

d Date of incorp. **01/02/15** e Principal place of business **INDIA** f Principal business activity code no. **315990** g Principal business activity **MANUFACTURING** h Functional currency **INDIAN RUPEE**

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

a Name, address, and identifying number of branch office or agent (if any) in the United States \_\_\_\_\_

b If a U.S. income tax return was filed, enter:  
(i) Taxable income or (loss) \_\_\_\_\_ (ii) U.S. income tax paid (after all credits) \_\_\_\_\_

c Name and address of foreign corporation's statutory or resident agent in country of incorporation \_\_\_\_\_

d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different \_\_\_\_\_

Schedule A Stock of the Foreign Corporation		
(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period
<b>COMMON SHARES</b>	<b>5,096</b>	<b>11,508</b>

For Paperwork Reduction Act Notice, see instructions.

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





## ARUNA PROJECT

47-1266446

Form 5471 (Rev. 12-2019)

Page 3

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

**Important:** Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for DASTM corporations.

		Functional Currency	U.S. Dollars
Income	1a Gross receipts or sales	1a 28,403,834	400,054
	b Returns and allowances	1b	
	c Subtract line 1b from line 1a	1c 28,403,834	400,054
	2 Cost of goods sold	2 5,831,085	82,128
	3 Gross profit (subtract line 2 from line 1c)	3 22,572,749	317,926
	4 Dividends	4	
	5 Interest	5	
	6a Gross rents	6a	
	b Gross royalties and license fees	6b	
	7 Net gain or (loss) on sale of capital assets	7	
Deductions	8a Foreign currency transaction gain or loss—unrealized	8a	
	b Foreign currency transaction gain or loss—realized	8b	
	9 Other income (attach statement)	9	
	10 Total income (add lines 3 through 9)	10 22,572,749	317,926
	11 Compensation not deducted elsewhere	11	
	12a Rents	12a 4,893,550	68,923
	b Royalties and license fees	12b	
	13 Interest	13	
	14 Depreciation not deducted elsewhere	14 914,515	12,880
	15 Depletion	15	
Net Income	16 Taxes (exclude income tax expense (benefit))	16	
	17 Other deductions (attach statement—exclude income tax expense (benefit))	17 19,091,599	268,896
	18 Total deductions (add lines 11 through 17)	18 24,899,664	350,699
	19 Net income or (loss) before unusual or infrequently occurring items, and income tax expense (benefit) (subtract line 18 from line 10)	19 -2,326,915	-32,773
	20 Unusual or infrequently occurring items	20	
	21a Income tax expense (benefit)—current	21a 707,332	9,962
Other Comprehensive Income	b Income tax expense (benefit)—deferred	21b -41,014	-578
	22 Current year net income or (loss) per books (combine lines 19 through 21b)	22 -2,993,233	-42,158
Other Comprehensive Income	23a Foreign currency translation adjustments	23a	
	b Other	23b	
	c Income tax expense (benefit) related to other comprehensive income	23c	
	24 Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c)	24	

Form 5471 (Rev. 12-2019)

**Schedule F Balance Sheet**

**Important:** Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

<b>Assets</b>		(a) Beginning of annual accounting period	(b) End of annual accounting period
1 Cash	1	23,255	37,054
2a Trade notes and accounts receivable	2a		
b Less allowance for bad debts	2b		
3 Derivatives	3		
4 Inventories	4	62,625	59,059
5 Other current assets (attach statement)	5		67,522
6 Loans to shareholders and other related persons	6		
7 Investment in subsidiaries (attach statement)	7		
8 Other investments (attach statement)	8		
9a Buildings and other depreciable assets	9a	13,659	64,210
b Less accumulated depreciation	9b		
10a Depletable assets	10a		
b Less accumulated depletion	10b		
11 Land (net of any amortization)	11		
12 Intangible assets:			
a Goodwill	12a		
b Organization costs	12b		
c Patents, trademarks, and other intangible assets	12c	13	739
d Less accumulated amortization for lines 12a, 12b, and 12c	12d		
13 Other assets (attach statement)	13	32,196	43,690
14 Total assets	14	131,748	272,274
<b>Liabilities and Shareholders' Equity</b>			
15 Accounts payable	15	9,163	6,366
16 Other current liabilities (attach statement)	16	47,211	57,941
17 Derivatives	17		
18 Loans from shareholders and other related persons	18		
19 Other liabilities (attach statement)	19		
20 Capital stock:			
a Preferred stock	20a		
b Common stock	20b	72,873	162,085
21 Paid-in or capital surplus (attach reconciliation)	21		
22 Retained earnings	22	2,501	45,882
23 Less cost of treasury stock	23		
24 Total liabilities and shareholders' equity	24	131,748	272,274

**Schedule G Other Information**

	Yes	No
1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? If "Yes," see the instructions for required statement.		X
2 During the tax year, did the foreign corporation own an interest in any trust?		X
3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as separate from their owner under Regulations sections 301.7701-2 and 301.7701-3 or did the foreign corporation own any foreign branch (see instructions)? If "Yes," you are generally required to attach Form 8858 for each entity or branch (see instructions).		X
4a During the tax year, did the filer pay or accrue any base erosion payment under section 59A(d) to the foreign corporation or did the filer have a base erosion tax benefit under section 59A(c)(2) with respect to a base erosion payment made or accrued to the foreign corporation (see instructions)? If "Yes," complete lines 4b and 4c.		X
b Enter the total amount of the base erosion payments <span style="float: right;">u \$ _____</span>		
c Enter the total amount of the base erosion tax benefit <span style="float: right;">u \$ _____</span>		
5a During the tax year, did the foreign corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? If "Yes," complete line 5b.		X
b Enter the total amount of the disallowed deductions (see instructions) <span style="float: right;">u \$ _____</span>		

Schedule G Other Information (continued)

Table with columns 'Yes' and 'No'. Rows 6a-21 contain questions about foreign-derived intangible income deduction, gross income from sales, licenses, and services, cost sharing arrangements, platform contributions, and interest expense disallowance. 'No' column contains 'X' marks for questions 6a, 7, 8, 13, 14a, 15, 16, 17, 18, 20, and 21.

**Schedule I Summary of Shareholder's Income From Foreign Corporation** (see instructions)

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

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

	Yes	No
• Was any income of the foreign corporation blocked? .....		<b>X</b>
• Did any such income become unblocked during the tax year (see section 964(b))? .....		<b>X</b>
If the answer to either question is "Yes," attach an explanation.		

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

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

Department of the Treasury  
Internal Revenue Service

Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning **January 1**, 20 **19**, and ending **December 31**, 20 **19**

Attachment  
Sequence No. **121**

Name of person filing this return <b>Aruna Project</b>	<b>A Identifying number</b> <p style="text-align: right;"><b>47-1266446</b></p>
Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address) <b>316 W. 4th Street Suite 2020</b>	<b>B Category of filer</b> (See instructions. Check applicable box(es)): 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input checked="" type="checkbox"/> 4 <input checked="" type="checkbox"/> 5 <input checked="" type="checkbox"/>
City or town, state, and ZIP code <b>Cincinnati, OH 45202-2677</b>	<b>C Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period</b> <span style="float: right;"><b>100 %</b></span>
Filer's tax year beginning <b>January 1</b> , 20 <b>19</b> , and ending <b>December 31</b> , 20 <b>19</b>	
<b>D</b> Check box if this is a final Form 5471 for the foreign corporation <span style="float: right;"><input type="checkbox"/></span>	
<b>E</b> Check if any excepted specified foreign financial assets are reported on this form (see instructions) <span style="float: right;"><input type="checkbox"/></span>	
<b>F Person(s) on whose behalf this information return is filed:</b>	

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director
<b>Aruna Project</b>	<b>316 W. 4th Street, 202</b>	<b>47-1266446</b>	<input checked="" type="checkbox"/>		

**Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

<b>1a</b> Name and address of foreign corporation <b>Savera Training Center Association</b> <b>310 AHCL Homes, Near Shimpoli Telephone Exchange,</b> <b>New Link Road, Shimpoli, Borivali (West)</b> <b>Mumbai, Maharashtra, India</b>				<b>b(1)</b> Employer identification number, if any  <b>b(2)</b> Reference ID number (see instructions) <p style="text-align: center;"><b>U74999MH2017NPL299290</b></p> <b>c</b> Country under whose laws incorporated <p style="text-align: center;"><b>India</b></p>	
<b>d</b> Date of incorporation	<b>e</b> Principal place of business	<b>f</b> Principal business activity code number	<b>g</b> Principal business activity	<b>h</b> Functional currency	
<b>9/14/2017</b>	<b>India</b>		<b>Services</b>	<b>Indian Rupee</b>	

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

<b>a</b> Name, address, and identifying number of branch office or agent (if any) in the United States	<b>b</b> If a U.S. income tax return was filed, enter: <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%; text-align: center;">(i) Taxable income or (loss)</td> <td style="width:50%; text-align: center;">(ii) U.S. income tax paid (after all credits)</td> </tr> <tr> <td> </td> <td> </td> </tr> </table>		(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)		
(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)					
<b>c</b> Name and address of foreign corporation's statutory or resident agent in country of incorporation	<b>d</b> Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different					

**Schedule A Stock of the Foreign Corporation**

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



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

**Important:** Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for DASTM corporations.

		Functional Currency	U.S. Dollars
<b>Income</b>	<b>1a</b> Gross receipts or sales . . . . .	<b>1a</b> 63,000	887
	<b>b</b> Returns and allowances . . . . .	<b>1b</b>	
	<b>c</b> Subtract line 1b from line 1a . . . . .	<b>1c</b>	
	<b>2</b> Cost of goods sold . . . . .	<b>2</b>	
	<b>3</b> Gross profit (subtract line 2 from line 1c) . . . . .	<b>3</b>	
	<b>4</b> Dividends . . . . .	<b>4</b>	
	<b>5</b> Interest . . . . .	<b>5</b>	
	<b>6a</b> Gross rents . . . . .	<b>6a</b>	
	<b>b</b> Gross royalties and license fees . . . . .	<b>6b</b>	
	<b>7</b> Net gain or (loss) on sale of capital assets . . . . .	<b>7</b>	
<b>8a</b> Foreign currency transaction gain or loss—unrealized . . . . .	<b>8a</b>		
<b>b</b> Foreign currency transaction gain or loss—realized . . . . .	<b>8b</b>		
<b>9</b> Other income (attach statement) . . . . .	<b>9</b>		
<b>10</b> Total income (add lines 3 through 9) . . . . .	<b>10</b> 63,000	887	
<b>Deductions</b>	<b>11</b> Compensation not deducted elsewhere . . . . .	<b>11</b>	
	<b>12a</b> Rents . . . . .	<b>12a</b> 13,39,200	18,862
	<b>b</b> Royalties and license fees . . . . .	<b>12b</b>	
	<b>13</b> Interest . . . . .	<b>13</b>	
	<b>14</b> Depreciation not deducted elsewhere . . . . .	<b>14</b> 1,45,598	2,051
	<b>15</b> Depletion . . . . .	<b>15</b>	
	<b>16</b> Taxes (exclude income tax expense (benefit)) . . . . .	<b>16</b> 65,869	928
	<b>17</b> Other deductions (attach statement—exclude income tax expense (benefit)) . . . . .	<b>17</b> 53,45,530	75,289
<b>18</b> Total deductions (add lines 11 through 17) . . . . .	<b>18</b> 68,96,197	97,130	
<b>Net Income</b>	<b>19</b> Net income or (loss) before unusual or infrequently occurring items, and income tax expense (benefit) (subtract line 18 from line 10) . . . . .	<b>19</b> -68,33,197	-96,243
	<b>20</b> Unusual or infrequently occurring items . . . . .	<b>20</b>	
	<b>21a</b> Income tax expense (benefit)—current . . . . .	<b>21a</b>	
	<b>b</b> Income tax expense (benefit)—deferred . . . . .	<b>21b</b>	
<b>22</b> Current year net income or (loss) per books (combine lines 19 through 21b) . . . . .	<b>22</b> -68,33,197	-96,243	
<b>Other Comprehensive Income</b>	<b>23a</b> Foreign currency translation adjustments . . . . .	<b>23a</b>	
	<b>b</b> Other . . . . .	<b>23b</b>	
	<b>c</b> Income tax expense (benefit) related to other comprehensive income . . . . .	<b>23c</b>	
	<b>24</b> Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c) . . . . .	<b>24</b>	

**Schedule F Balance Sheet**

**Important:** Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

<b>Assets</b>		(a) Beginning of annual accounting period	(b) End of annual accounting period
<b>1</b>	Cash . . . . .	2,946	3,019
<b>2a</b>	Trade notes and accounts receivable . . . . .		
<b>b</b>	Less allowance for bad debts . . . . .	( )	( )
<b>3</b>	Derivatives . . . . .		
<b>4</b>	Inventories . . . . .		
<b>5</b>	Other current assets (attach statement) . . . . .	925	1,667
<b>6</b>	Loans to shareholders and other related persons . . . . .		
<b>7</b>	Investment in subsidiaries (attach statement) . . . . .		
<b>8</b>	Other investments (attach statement) . . . . .		
<b>9a</b>	Buildings and other depreciable assets . . . . .	5,944	7,017
<b>b</b>	Less accumulated depreciation . . . . .	( )	( )
<b>10a</b>	Depletable assets . . . . .		
<b>b</b>	Less accumulated depletion . . . . .	( )	( )
<b>11</b>	Land (net of any amortization) . . . . .		
<b>12</b>	Intangible assets:		
<b>a</b>	Goodwill . . . . .		
<b>b</b>	Organization costs . . . . .		
<b>c</b>	Patents, trademarks, and other intangible assets . . . . .	343	125
<b>d</b>	Less accumulated amortization for lines 12a, 12b, and 12c . . . . .	( )	( )
<b>13</b>	Other assets (attach statement) . . . . .	4,290	4,225
<b>14</b>	<b>Total assets</b> . . . . .	<b>14,449</b>	<b>16,053</b>
<b>Liabilities and Shareholders' Equity</b>			
<b>15</b>	Accounts payable . . . . .		
<b>16</b>	Other current liabilities (attach statement) . . . . .	1,716	1,364
<b>17</b>	Derivatives . . . . .		
<b>18</b>	Loans from shareholders and other related persons . . . . .		
<b>19</b>	Other liabilities (attach statement) . . . . .		
<b>20</b>	Capital stock:		
<b>a</b>	Preferred stock . . . . .		
<b>b</b>	Common stock . . . . .	82,994	172,853
<b>21</b>	Paid-in or capital surplus (attach reconciliation) . . . . .	12,257	18,902
<b>22</b>	Retained earnings . . . . .	-82,518	-177,065
<b>23</b>	Less cost of treasury stock . . . . .	( )	( )
<b>24</b>	<b>Total liabilities and shareholders' equity</b> . . . . .	<b>14,449</b>	<b>16,053</b>

**Schedule G Other Information**

		Yes	No
<b>1</b>	During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? . . . . . If "Yes," see the instructions for required statement.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>2</b>	During the tax year, did the foreign corporation own an interest in any trust? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>3</b>	During the tax year, did the foreign corporation own any foreign entities that were disregarded as separate from their owner under Regulations sections 301.7701-2 and 301.7701-3 or did the foreign corporation own any foreign branches (see instructions)? . . . . . If "Yes," you are generally required to attach Form 8858 for each entity or branch (see instructions).	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>4a</b>	During the tax year, did the filer pay or accrue any base erosion payment under section 59A(d) to the foreign corporation or did the filer have a base erosion tax benefit under section 59A(c)(2) with respect to a base erosion payment made or accrued to the foreign corporation (see instructions)? . . . . . If "Yes," complete lines 4b and 4c.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</b>	Enter the total amount of the base erosion payments . . . . . ▶ \$ _____		
<b>c</b>	Enter the total amount of the base erosion tax benefit . . . . . ▶ \$ _____		
<b>5a</b>	During the tax year, did the foreign corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? . . . . . If "Yes," complete line 5b.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</b>	Enter the total amount of the disallowed deductions (see instructions) . . . . . ▶ \$ _____		



**Schedule G Other Information** *(continued)*

	Yes	No
<b>6a</b> Is the filer of this Form 5471 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule M? . . . . . If "Yes," complete lines 6b, 6c, and 6d.		✓
<b>b</b> Enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with the foreign corporation that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) (see instructions) . . . . . ▶ \$ _____		
<b>c</b> Enter the amount of gross income derived from a license of property to the foreign corporation that the filer included in its computation of FDDEI (see instructions) . . . . . ▶ \$ _____		
<b>d</b> Enter the amount of gross income derived from services provided to the foreign corporation that the filer included in its computation of FDDEI (see instructions) . . . . . ▶ \$ _____		
<b>7</b> During the tax year, was the foreign corporation a participant in any cost sharing arrangement? . . . . .		✓
<b>8</b> During the course of the tax year, did the foreign corporation become a participant in any cost sharing arrangement?		✓
<b>9</b> If the answer to question 7 is "Yes," was the foreign corporation a participant in a cost sharing arrangement that was in effect before January 5, 2009? . . . . .		
<b>10</b> If the answer to question 7 is "Yes," did a U.S. taxpayer make any platform contributions as defined under Regulations section 1.482-7(c) to that cost sharing arrangement during the taxable year? . . . . .		
<b>11</b> If the answer to question 10 is "Yes," enter the present value of the platform contributions in U.S. dollars . . . . . ▶ \$ _____		
<b>12</b> If the answer to question 10 is "Yes," check the box for the method under Regulations section 1.482-7(g) used to determine the price of the platform contribution transaction(s): <input type="checkbox"/> Comparable uncontrolled transaction method <input type="checkbox"/> Income method <input type="checkbox"/> Acquisition price method <input type="checkbox"/> Market capitalization method <input type="checkbox"/> Residual profit split method <input type="checkbox"/> Unspecified methods		
<b>13</b> From April 25, 2014, to December 31, 2017, did the foreign corporation purchase stock or securities of a shareholder of the foreign corporation for use in a triangular reorganization (within the meaning of Regulations section 1.358-6(b)(2))? . . . . .		✓
<b>14a</b> Did the foreign corporation receive any intangible property in a prior year or the current tax year for which the U.S. transferor is required to report a section 367(d) annual income inclusion for the taxable year? . . . . . If "Yes," go to line 14b.		✓
<b>b</b> Enter the amount of the earnings and profits reduction pursuant to section 367(d)(2)(B) for the taxable year . . . . . ▶ \$ _____		
<b>15</b> During the tax year, was the foreign corporation an expatriated foreign subsidiary under Regulations section 1.7874-12(a)(9)? . . . . . If "Yes," see instructions and attach statement.		✓
<b>16</b> During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4? . . . . . If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G).		✓
<b>17</b> During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)? . . . . .		✓
<b>18</b> During the tax year, did the foreign corporation pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended? . . . . .		✓
<b>19</b> Did you answer "Yes" to any of the questions in the instructions for line 19? . . . . . If "Yes," enter the corresponding code(s) from the instructions and attach statement (see instructions) ▶ _____		
<b>20</b> Does the foreign corporation have interest expense disallowed under section 163(j) (see instructions)? . . . . . If "Yes," enter the amount . . . . . ▶ \$ _____		✓
<b>21</b> Does the foreign corporation have previously disallowed interest expense under section 163(j) carried forward to the current tax year (see instructions)? . . . . . If "Yes," enter the amount . . . . . ▶ \$ _____		✓

**Schedule I Summary of Shareholder's Income From Foreign Corporation** (see instructions)

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

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

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

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

**SCHEDULE H  
(Form 5471)**

(December 2018)  
Department of the Treasury  
Internal Revenue Service

**Current Earnings and Profits**

▶ **Attach to Form 5471.**

OMB No. 1545-0123

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

Name of person filing Form 5471 <b>Aruna Project</b>		Identifying number <b>47-1266446</b>
Name of foreign corporation <b>Savera Training Center Association</b>	EIN (if any)	Reference ID number (see instructions) <b>U7499MH2017NPL299290</b>
<b>a</b> Separate Category (Enter code—see instructions.) . . . . . ▶ _____ <b>b</b> If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) . . . . . ▶ _____		

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

<b>1</b> Current year net income or (loss) per foreign books of account . . . . .				<b>1</b>	<b>-68,33,197</b>
<b>2</b> Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):		Net Additions	Net Subtractions		
	<b>a</b> Capital gains or losses . . . . .	<b>2a</b>			
	<b>b</b> Depreciation and amortization . . . . .	<b>2b</b>	1,45,598		
	<b>c</b> Depletion . . . . .	<b>2c</b>			
	<b>d</b> Investment or incentive allowance . . . . .	<b>2d</b>			
	<b>e</b> Charges to statutory reserves . . . . .	<b>2e</b>			
	<b>f</b> Inventory adjustments . . . . .	<b>2f</b>			
	<b>g</b> Income taxes (see Schedule E, Part I, line 9, column (j)) . . . . .	<b>2g</b>			
	<b>h</b> Foreign currency gains or losses . . . . .	<b>2h</b>			
	<b>i</b> Other (attach statement) . . . . .	<b>2i</b>			
	<b>3</b> Total net additions . . . . .	<b>3</b>	1,45,598		
<b>4</b> Total net subtractions . . . . .	<b>4</b>				
<b>5a</b> Current earnings and profits (line 1 plus line 3 minus line 4) . . . . .				<b>5a</b>	<b>-66,87,599</b>
<b>b</b> DASTM gain or (loss) for foreign corporations that use DASTM (see instructions) . . . . .				<b>5b</b>	
<b>c</b> Combine lines 5a and 5b . . . . .				<b>5c</b>	<b>-66,87,599</b>
<b>d</b> Current earnings and profits in U.S. dollars (line 5c translated at the average exchange rate, as defined in section 989(b)(3) and the related regulations (see instructions)) . . . . .				<b>5d</b>	<b>-94,192</b>
Enter exchange rate used for line 5d ▶					<b>0.0141</b>

**SCHEDULE H  
(Form 5471)**

(December 2018)  
Department of the Treasury  
Internal Revenue Service

**Current Earnings and Profits**

**u Attach to Form 5471.**

OMB No. 1545-0123

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

Name of person filing Form 5471 <b>ARUNA PROJECT</b>		Identifying number <b>47-1266446</b>
Name of foreign corporation <b>SOMERSET EXPORTS PRIVATE LIMITED</b>	EIN (if any)	Reference ID number (see instructions) <b>U19120MH2015PTC26124</b>
a Separate Category (Enter code—see instructions.)		<b>u</b>
b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions).		<b>u</b>

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

1 Current year net income or (loss) per foreign books of account			<b>1</b>	<b>-2,993,233</b>
2 Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):				
	Net Additions	Net Subtractions		
a Capital gains or losses	<b>2a</b>			
b Depreciation and amortization	<b>2b</b>	<b>914,515</b>		
c Depletion	<b>2c</b>			
d Investment or incentive allowance	<b>2d</b>			
e Charges to statutory reserves	<b>2e</b>			
f Inventory adjustments	<b>2f</b>			
g Income taxes (see Schedule E, Part I, line 9, column (j))	<b>2g</b>			
h Foreign currency gains or losses	<b>2h</b>			
i Other (attach statement)	<b>2i</b>			
3 Total net additions	<b>3</b>	<b>914,515</b>		
4 Total net subtractions	<b>4</b>			
5a Current earnings and profits (line 1 plus line 3 minus line 4)	<b>5a</b>			<b>-1,412,400</b>
b DASTM gain or (loss) for foreign corporations that use DASTM (see instructions)	<b>5b</b>			
c Combine lines 5a and 5b	<b>5c</b>			<b>-1,412,400</b>
d Current earnings and profits in U.S. dollars (line 5c translated at the average exchange rate, as defined in section 989(b)(3) and the related regulations (see instructions))	<b>5d</b>			<b>-19,893</b>
Enter exchange rate used for line 5d <b>u</b>				<b>0.0141</b>

For Paperwork Reduction Act Notice, see instructions.

Schedule H (Form 5471) (12-2018)

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

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

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

U Attach to Form 5471.

OMB No. 1545-0123

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

Name of person filing Form 5471 <b>ARUNA PROJECT</b>		Identifying number <b>47-1266446</b>
Name of foreign corporation <b>SOMERSET EXPORTS PRIVATE LIMITED</b>	EIN (if any)	Reference ID number (see instructions) <b>U19120MH2015PTC26124</b>
a Separate Category (Enter code—see instructions.)		u
b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)		u

**Part I Accumulated E&P of Controlled Foreign Corporation**

Check the box if person filing return does not have all U.S. shareholders' information to complete amount for columns (e)(i), (e)(ii), (e)(iv), and (e)(x) through (e)(xii) (see instructions).

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

	(a) Post-2017 E&P Not Previously Taxed (post-2017 section 959(c)(3) balance)	(b) Post-1986 Undistributed Earnings (post-1986 and pre-2018 section 959(c)(3) balance)	(c) Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance)	(d) Hovering Deficit and Deduction for Suspended Taxes	(e) Previously Taxed E&P (see instructions)	
					(i) Section 965(a) Inclusion (section 959(c)(1)(A))	(ii) Section 965(b)(4)(A) (section 959(c)(1)(A))
<b>1a</b> Balance at beginning of year (as reported on prior year Schedule J)	<b>-5,845,696</b>					
<b>b</b> Beginning balance adjustments (attach statement)						
<b>c</b> Adjusted beginning balance (combine lines 1a and 1b)						
<b>2a</b> Reduction for taxes unsuspended under anti-splitter rules						
<b>b</b> Disallowed deduction for taxes suspended under anti-splitter rules						
<b>3</b> Current year E&P (or deficit in E&P)	<b>-2,993,233</b>					
<b>4</b> E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation						
<b>5a</b> E&P carried over in nonrecognition transaction						
<b>b</b> Reclassify deficit in E&P as hovering deficit after nonrecognition transaction						
<b>6</b> Other adjustments (attach statement)						
<b>7</b> Total current and accumulated E&P (combine lines 1c through 6)	<b>-8,838,929</b>					
<b>8</b> Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P						
<b>9</b> Actual distributions						
<b>10</b> Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P						
<b>11</b> Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)						
<b>12</b> Other adjustments (attach statement)						
<b>13</b> Hovering deficit offset of undistributed post-transaction E&P (see instructions)						
<b>14</b> Balance at beginning of next year (combine lines 7 through 13)	<b>-8,838,929</b>					

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

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

**SCHEDULE M  
(Form 5471)**

(Rev. December 2018)  
Department of the Treasury  
Internal Revenue Service

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

u Attach to Form 5471.

OMB No. 1545-0123

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

Name of person filing Form 5471 <b>ARUNA PROJECT</b>		Identifying number <b>47-1266446</b>
Name of foreign corporation <b>SOMERSET EXPORTS PRIVATE LIMITED</b>	EIN (if any)	Reference ID number (see instructions) <b>U19120MH2015PTC26124</b>

**Important:** Complete a separate Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule **uINDIAN RUPEE** **0.0141**

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
<b>1</b> Sales of stock in trade (inventory) . . . . .	<b>369,557</b>				
<b>2</b> Sales of tangible property other than stock in trade . . . . .					
<b>3</b> Sales of property rights (patents, trademarks, etc.) . . . . .					
<b>4</b> Platform contrib. transaction pymt. received					
<b>5</b> Cost sharing transaction payments received					
<b>6</b> Compensation received for technical, managerial, engineering, construction, or like services . . . . .					
<b>7</b> Commissions received . . . . .					
<b>8</b> Rents, royalties, and license fees received . . . . .					
<b>9</b> Hybrid dividends received (see instructions)					
<b>10</b> Dividends received (exclude hybrid dividends, deemed distributions under subpart F, and distributions of previously taxed income) . . . . .					
<b>11</b> Interest received . . . . .					
<b>12</b> Premiums received for insurance or reinsurance . . . . .					
<b>13</b> Add lines 1 through 12 . . . . .	<b>369,557</b>				
<b>14</b> Purchases of stock in trade (inventory)					
<b>15</b> Purchases of tangible property other than stock in trade . . . . .					
<b>16</b> Purchases of property rights (patents, trademarks, etc.) . . . . .					
<b>17</b> Platform contrib. transaction payments paid					
<b>18</b> Cost sharing transaction payments paid					
<b>19</b> Compensation paid for technical, managerial engineering, construction, or like services . . . . .					
<b>20</b> Commissions paid . . . . .					
<b>21</b> Rents, royalties, and license fees paid					
<b>22</b> Hybrid dividends paid (see instructions)					
<b>23</b> Dividends paid (exclude hybrid dividends paid)					
<b>24</b> Interest paid . . . . .					
<b>25</b> Premiums paid for insurance or reinsurance . . . . .					
<b>26</b> Add lines 14 through 25 . . . . .	<b>0</b>				
<b>27</b> Accounts Payable . . . . .					
<b>28</b> Amounts borrowed (enter the maximum loan balance during the year)—see instructions . . . . .					
<b>29</b> Accounts Receivable . . . . .					
<b>30</b> Amounts loaned (enter the maximum loan balance during the year)—see instructions					

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

Schedule M (Form 5471) (Rev. 12-2018)

**SCHEDULE O  
(Form 5471)**

(Rev. December 2012)

Department of the Treasury  
Internal Revenue Service

**Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock**

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

OMB No. 1545-0704

Name of person filing Form 5471 <b>ARUNA PROJECT</b>		Identifying number <b>47-1266446</b>
Name of foreign corporation <b>SOMERSET EXPORTS PRIVATE LIMITED</b>	EIN (if any)	Reference ID number (see instructions) <b>U19120MH2015PTC26124</b>

**Important:** Complete a separate Schedule O for each foreign corporation for which information must be reported.

**Part I To Be Completed by U.S. Officers and Directors**

(a) Name of shareholder for whom acquisition information is reported	(b) Address of shareholder	(c) Identifying number of shareholder	(d) Date of original 10% acquisition	(e) Date of additional 10% acquisition
<b>ARUNA PROJECT</b>	<b>316 W. FOURTH STREET, SUITE 202 CINCINNATI OH 45202</b>	<b>47-1266446</b>	<b>03/10/15</b>	

**Part II To Be Completed by U.S. Shareholders**

**Note:** If this return is required because one or more shareholders became U.S. persons, attach a list showing the names of such persons and the date each became a U.S. person.

**Section A – General Shareholder Information**

(a) Name, address, and identifying number of shareholder(s) filing this schedule	(b) For shareholder's latest U.S. income tax return filed, indicate:			(c) Date (if any) shareholder last filed information return under section 6046 for the foreign corporation
	(1) Type of return (enter form number)	(2) Date return filed	(3) Internal Revenue Service Center where filed	

**Section B – U.S. Persons Who Are Officers or Directors of the Foreign Corporation**

(a) Name of U.S. officer or director	(b) Address	(c) Social security number	(d) Check appropriate box(es)	
			Officer	Director
<b>ARUNA PROJECT</b>	<b>316 W. FOURTH STREET, SUITE 202 CINCINNATI OH 45202</b>	<b>47-1266446</b>	<b>X</b>	

**Section C – Acquisition of Stock**

(a) Name of shareholder(s) filing this schedule	(b) Class of stock acquired	(c) Date of acquisition	(d) Method of acquisition	(e) Number of shares acquired		
				(1) Directly	(2) Indirectly	(3) Constructively

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

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

Form **926**  
(Rev. November 2018)  
Department of the Treasury  
Internal Revenue Service

### Return by a U.S. Transferor of Property to a Foreign Corporation

Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.  
Attach to your income tax return for the year of the transfer or distribution.

OMB No. 1545-0026

Attachment  
Sequence No. **128**

#### Part I U.S. Transferor Information (see instructions)

Name of transferor **ARUNA PROJECT** Identifying number (see instructions) **47-1266446**

- 1 Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2 If the transferor was a corporation, complete questions 2a through 2d.
  - a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
  - b Did the transferor remain in existence after the transfer?  Yes  No  
If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

- c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
If not, list the name and employer identification number (EIN) of the parent corporation.

Name of parent corporation	EIN of parent corporation

- d Have basis adjustments under section 367(a)(4) been made?  Yes  No
- 3 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
  - a List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership

- b Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

#### Part II Transferee Foreign Corporation Information (see instructions)

4 Name of transferee (foreign corporation) **SOMERSET EXPORTS PRIVATE LIMITED** 5a Identifying number, if any

6 Address (including country) **310 AHCL HOMES, NEAR SHIMPOLI TELEP MAHARASHTRA MUMBAI IN 400092 INDIA** 5b Reference ID number (see instructions) **U19120MH2015PTC26124**

7 Country code of country of incorporation or organization (see instructions) **IN**

8 Foreign law characterization (see instructions)

- 9 Is the transferee foreign corporation a controlled foreign corporation?  Yes  No



**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash		<b>SEE STATEMENT 1</b>	<b>180,000</b>		

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory		<b>SEE STATEMENT 2</b>	<b>369,557</b>		<b>369,557</b>
Other property (not listed under another category)					
Property with built-in loss					
<b>Totals</b>			<b>369,557</b>		<b>369,557</b>

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
<b>Totals</b>						

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) **u** \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before 99.97 % (b) After 99.98 %
- 17 Type of nonrecognition transaction (see instructions) **u** \_\_\_\_\_
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) **u** \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

Form **926**  
(Rev. November 2018)  
Department of the Treasury  
Internal Revenue Service

### Return by a U.S. Transferor of Property to a Foreign Corporation

Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.  
Attach to your income tax return for the year of the transfer or distribution.

OMB No. 1545-0026

Attachment  
Sequence No. **128**

#### Part I U.S. Transferor Information (see instructions)

Name of transferor **ARUNA PROJECT** Identifying number (see instructions) **47-1266446**

- 1 Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2 If the transferor was a corporation, complete questions 2a through 2d.
  - a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
  - b Did the transferor remain in existence after the transfer?  Yes  No  
If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

- c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
If not, list the name and employer identification number (EIN) of the parent corporation.

Name of parent corporation	EIN of parent corporation

- d Have basis adjustments under section 367(a)(4) been made?  Yes  No
- 3 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
  - a List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership

- b Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

#### Part II Transferee Foreign Corporation Information (see instructions)

4 Name of transferee (foreign corporation) **SAVERA TRAINING CENTER ASSOCIATION** 5a Identifying number, if any

6 Address (including country) **310 AHCL HOMES, NEAR SHIMPOLI TELEP MAHARASHTRA MUMBAI IN 400092 INDIA** 5b Reference ID number (see instructions) **U74999MH2017NPL29929**

7 Country code of country of incorporation or organization (see instructions) **IN**

8 Foreign law characterization (see instructions)

- 9 Is the transferee foreign corporation a controlled foreign corporation?  Yes  No

For Paperwork Reduction Act Notice, see separate instructions.

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash		<b>SEE STATEMENT 3</b>	<b>99,120</b>		

**10** Was cash the only property transferred?  **Yes**  **No**  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
<b>Totals</b>					

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  **Yes**  **No**

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  **Yes**  **No**  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  **Yes**  **No**  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  **Yes**  **No**  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  **Yes**  **No**  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
<b>Totals</b>						

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) **u** \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before 100.00 % (b) After 100.00 %
- 17 Type of nonrecognition transaction (see instructions) **u** \_\_\_\_\_
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) **u** \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

## Federal Statements

**Somerset Exports Private Limited**

**Statement 1 - Form 926, Part III, Section A - Cash**

Date of Transfer	Description of Property	FMV on Date of Transfer	Cost or Other Basis	Gain Recognized on Transfer
2/04/19		\$ 50,000	\$	\$
2/06/19		50,000		
7/10/19		50,000		
10/11/19		30,000		
	TOTAL	<u>\$ 180,000</u>	<u>\$ 0</u>	<u>\$ 0</u>

**Somerset Exports Private Limited**

**Statement 2 - Form 926, Part III, Section B - Inventory**

Date of Transfer	Description of Property	FMV on Date of Transfer	Cost or Other Basis	Gain Recognized on Transfer
1/15/19		\$ 49,872	\$	\$ 49,872
2/01/19		11,250		11,250
2/07/19		32,500		32,500
3/19/19		23,877		23,877
3/28/19		8,810		8,810
5/10/19		10,933		10,933
6/06/19		26,100		26,100
6/28/19		13,097		13,097
8/01/19		8,935		8,935
8/26/19		11,360		11,360
9/05/19		16,220		16,220
9/20/19		14,283		14,283
10/01/19		6,916		6,916
10/08/19		16,089		16,089
10/21/19		20,984		20,984
11/08/19		14,694		14,694
11/22/19		43,161		43,161
12/13/19		40,476		40,476
	TOTAL	<u>\$ 369,557</u>	<u>\$ 0</u>	<u>\$ 369,557</u>

7465 Aruna Project  
47-1266446  
FYE: 12/31/2019

## Federal Statements

**Savera Training Center Association**  
**Statement 3 - Form 926, Part III, Section A - Cash**

<u>Date of Transfer</u>	<u>Description of Property</u>	<u>FMV on Date of Transfer</u>	<u>Cost or Other Basis</u>	<u>Gain Recognized on Transfer</u>
1/16/19		\$ 8,010	\$	\$
2/01/19		24,030		
5/06/19		24,030		
8/12/19		24,030		
11/05/19		16,020		
11/10/19		3,000		
TOTAL		<u>\$ 99,120</u>	<u>\$ 0</u>	<u>\$ 0</u>

Form **4562**

Department of the Treasury  
Internal Revenue Service (99)

**Depreciation and Amortization**  
(Including Information on Listed Property)

u Attach to your tax return.

u Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

OMB No. 1545-0172

**2019**

Attachment Sequence No. **179**

Name(s) shown on return

**ARUNA PROJECT**

Identifying number

**47-1266446**

Business or activity to which this form relates

**INDIRECT DEPRECIATION**

**Part I Election To Expense Certain Property Under Section 179**

**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	<b>1,020,000</b>
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	<b>2,550,000</b>
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2018 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2020. Add lines 9 and 10, less line 12	13	

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

**Part III MACRS Depreciation (Don't include listed property. See instructions.)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2019	17	<b>0</b>
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/> u <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2019 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	
22	<b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2019)



**Part V Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A—Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed?				Yes	No	24b If "Yes," is the evidence written?				Yes	No	
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)		(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost			
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions											25	
26 Property used more than 50% in a qualified business use:												
		%										
		%										
27 Property used 50% or less in a qualified business use:												
		%					S/L-					
		%					S/L-					
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1											28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1												29

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year ( <b>don't</b> include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2019 tax year (see instructions):					
<b>WEBSITE</b>	08/06/19	14,515	616	3.0	2,016
43 Amortization of costs that began before your 2019 tax year				43	9,320
44 <b>Total.</b> Add amounts in column (f). See the instructions for where to report				44	11,336

## Federal Asset Report

## Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus Sec % 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
<b>Other Depreciation:</b>								
3	Vinyl Cutter	8/01/15	1,785		1,785	3 MO S/L	1,785	0
4	Heat Press & Accessories #1	10/01/15	1,955		1,955	3 MO S/L	1,955	0
	Sold/Scrapped: 4/17/19							
5	Heat Press & Accessories #2	10/01/15	1,955		1,955	3 MO S/L	1,955	0
6	Office Equipment	7/01/14	2,413		2,413	3 MO S/L	2,413	0
	<b>Total Other Depreciation</b>		<u>8,108</u>		<u>8,108</u>		<u>8,108</u>	<u>0</u>
	<b>Total ACRS and Other Depreciation</b>		<u>8,108</u>		<u>8,108</u>		<u>8,108</u>	<u>0</u>
<b>Amortization:</b>								
9	Website	8/06/19	14,515		14,515	3 MO Amort	0	2,016
7	Website	12/31/16	18,500		18,500	3 MO Amort	12,847	5,653
8	Website	3/27/17	11,000		11,000	3 MO Amort	6,722	3,667
			<u>44,015</u>		<u>44,015</u>		<u>19,569</u>	<u>11,336</u>
	<b>Grand Totals</b>		52,123		52,123		27,677	11,336
	<b>Less: Dispositions and Transfers</b>		1,955		1,955		1,955	0
	<b>Less: Start-up/Org Expense</b>		0		0		0	0
	<b>Net Grand Totals</b>		<u>50,168</u>		<u>50,168</u>		<u>25,722</u>	<u>11,336</u>