Form 990

Return of Organization Exempt From Income Tax

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

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

For the 2008 calendar year, or tax year beginning , 2008, and ending

B Check if applicable:

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<th>Address change</th>
<th>Name change</th>
<th>Initial return</th>
<th>Termination</th>
<th>Amended return</th>
<th>Application pending</th>
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Please use IRS label or print type. See specific instructions.

Kids In Need of Development, Education, and Relief Kinder-USA
P.O. Box 224846
Dallas, TX 75222

D Employer Identification Number

75-2999028

E Telephone number

972-664-1991

F Name and address of principal officer:

Same As C Above

G Gross receipts $ 815,775.

H(a) Is this a group return for affiliates? Yes X No

H(b) Are all affiliates included? Yes X No

If No, attach a list. (see instructions)

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

J Website: www.kinderusa.org

K Type of organization: X Corporation Trust Association Other □

L Year of Formation: 2002 M State of legal domicile: TX

Part I Summary

1 Briefly describe the organization’s mission or most significant activities: The Organization provides aid in the relief and development of children who are victims of man-made and natural disasters.

2 Check this box □ if the organization discontinued its operations or disposed of more than 25% of its assets.

3 Number of voting members of the governing body (Part VI, line 1a).

4 Number of independent voting members of the governing body (Part VI, line 1b).

5 Total number of employees (Part V, line 2a).

6 Total number of volunteers (estimate if necessary).

7a Total gross unrelated business revenue from Part VIII, line 12, column (C).

7b Total net unrelated business taxable income from Form 990-T, line 34.

Activities & Governance

8 Contributions and grants (Part VIII, line 1h).

9 Program service revenue (Part VIII, line 2g).

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d).

11 Other revenue (Part VIII, column (A), lines 5, 6, 8c, 9c, 10c, and 11e).

12 Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12).

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3).

14 Benefits paid to or for members (Part IX, column (A), line 4).

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10).

16 Professional fundraising fees (Part IX, column (A), line 11e).

b Total fundraising expenses (Part IX, column (D), line 25) □ 33,780.

Expenses

17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f).

18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25).

19 Revenue less expenses. Subtract line 18 from line 12.

20 Total assets (Part X, line 16).

21 Total liabilities (Part X, line 26).

22 Net assets or fund balances. Subtract line 21 from line 20.

Revenue

Beginning of Year 2008 End of Year 2008

Gross receipts $ 754,776. 815,775.

Program service revenue 2,696. 4,888.

Investment income 757,472. 815,775.

Other revenue 419,739. 518,241.

Grants and similar amounts paid 142,955. 169,152.

Benefits paid to or for members 193,016. 172,008.

Salaries, other compensation, employee benefits 755,710. 859,401.

Professional fundraising fees 1,762. 43,626.

Beginning of Year 2008 End of Year 2008

Total expenses 374,736. 201,314.

Net assets or fund balances 147,195. 17,399.

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.

Signature of officer

Date

Executive Director

Paid Preparer's Use Only

Preparer's signature □ Mike Dunson

Firm's name (or yours if self-employed), address, and ZIP + 4 □ 12655 N Central Expwy Ste 700 Dallas, TX 75243

Check if self-employed □ X

Preparer's identifying number (see instructions)

EIN □ N/A

Phone no. □ (972) 458-1182

X Yes □ No

May the IRS discuss this return with the preparer shown above? (see instructions)

BAA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

O M B No. 1545-0047

2008

Open to Public Inspection

TEEA0112L 12/22/08 Form 990 (2008)
**Part III  Statement of Program Service Accomplishments** *(see instructions)*

1. Briefly describe the organization’s mission:
   - The Organization provides aid in the relief and development of children who are victims of man-made and natural disasters.

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

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

4. Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

   **4a**  
   - (Code: )  
   - Expenses $158,334. including grants of $105,405.  
   - Revenue $  
   - Health - Psychosocial trauma center, counseling, nutrition, neo-natal care

   **4b**  
   - (Code: )  
   - Expenses $363,148. including grants of $277,256.  
   - Revenue $  
   - Emergency Relief

   **4c**  
   - (Code: )  
   - Expenses $168,544. including grants of $135,598.  
   - Revenue $  
   - Educational projects - program for academically challenged students; nutritional meals for students in UNRWA schools

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

   **4e** Total program service expenses ➤ $690,026. *(Must equal Part IX, Line 25, column (B).)*
Part IV Checklist of Required Schedules

1. Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A.  
   Yes  No
   1  X

2. Is the organization required to complete Schedule B, Schedule of Contributors?  
   Yes  No
   2  X

3. Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I.  
   Yes  No
   3  X

4. Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II.  
   Yes  No
   4  X

5. Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax?  
   Yes  No
   5

6. Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I.  
   Yes  No
   6  X

7. Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' complete Schedule D, Part II.  
   Yes  No
   7  X

8. Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III.  
   Yes  No
   8  X

9. Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV.  
   Yes  No
   9  X

10. Did the organization hold assets in term, permanent, or quasi-endowments? If 'Yes,' complete Schedule D, Part V.  
    Yes  No
    10  X

11. Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If 'Yes,' complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.  
    Yes  No
    11  X

12. Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If 'Yes,' complete Schedule D, Parts XI, XII, and XIII.  
    Yes  No
    12  X

13. Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.  
    Yes  No
    13  X

14a. Did the organization maintain an office, employees, or agents outside of the U.S.?  
    Yes  No
    14a  X

b. Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If 'Yes,' complete Schedule F, Part I.  
    Yes  No
    14b  X

15. Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the United States? If 'Yes,' complete Schedule F, Part II.  
    Yes  No
    15  X

16. Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the United States? If 'Yes,' complete Schedule F, Part III.  
    Yes  No
    16  X

17. Did the organization report more than $15,000 on Part IX, column (A), line 11e? If 'Yes,' complete Schedule G, Part I.  
    Yes  No
    17  X

18. Did the organization report more than $15,000 total on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II.  
    Yes  No
    18  X

19. Did the organization report more than $15,000 on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III.  
    Yes  No
    19  X

20. Did the organization operate one or more hospitals? If 'Yes,' complete Schedule H.  
    Yes  No
    20

21. Did the organization report more than $5,000 on Part IX, column (A), line 11? If 'Yes,' complete Schedule I, Parts I and II.  
    Yes  No
    21  X

22. Did the organization report more than $5,000 on Part IX, column (A), line 21? If 'Yes,' complete Schedule I, Parts I and III.  
    Yes  No
    22

23. Did the organization answer 'Yes' to Part VII, Section A, questions 3, 4, or 5? If 'Yes,' complete Schedule J.  
    Yes  No
    23  X

24a. Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, and that was issued after December 31, 2002? If 'Yes,' answer questions 24b-24d and complete Schedule K. If 'No,' go to question 25.  
    Yes  No
    24a  X

b. Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?  
    Yes  No
    24b

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?  
    Yes  No
    24c

d. Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?  
    Yes  No
    24d

25a. Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If 'Yes,' complete Schedule L, Part I.  
    Yes  No
    25a  X

b. Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If 'Yes,' complete Schedule L, Part I.  
    Yes  No
    25b  X

26. Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If 'Yes,' complete Schedule L, Part II.  
    Yes  No
    26  X

27. Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If 'Yes,' complete Schedule L, Part III.  
    Yes  No
    27  X
### Part IV Checklist of Required Schedules (continued)

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Part V Statements Regarding Other IRS Filings and Tax Compliance

1a Enter the number reported in Box 3 of form 1096, Annual Summary and Transmittal of U.S. Information Returns; Enter -0- if not applicable. 1a:

b Enter the number of Forms W-2G included in line 1a. Enter - 0- if not applicable. 1b:

c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gaming) winnings to prize winners? 1c

2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. 2a:

2b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2b

3a Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return? 3a

b If 'Yes,' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O. 3b

4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 4a

b If 'Yes,' enter the name of the foreign country: Belgium

See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.

5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5a

b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5b

c If 'Yes,' to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction? 5c

6a Did the organization solicit any contributions that were not tax deductible? 6a

b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not deductible? 6b

7 Organizations that may receive deductible contributions under section 170(c).

a Did the organization provide goods or services in exchange for any quid pro quo contribution of more than $75? 7a

b If 'Yes,' did the organization notify the donor of the value of the goods or services provided? 7b

c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7c

d If 'Yes,' indicate the number of Forms 8282 filed during the year. 7d

e Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7e

f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7f

g For all contributions of qualified intellectual property, did the organization file Form 8899 as required? 7g

h For all contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required? 7h

8 Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year? 8

9 Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.

a Did the organization make any taxable distributions under section 4966? 9a

b Did the organization make any distribution to a donor, donor advisor, or related person? 9b

10 Section 501(c)(7) organizations. Enter:

a Initiation fees and capital contributions included on Part VIII, line 12 10a

b Gross Receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b

11 Section 501(c)(12) organizations. Enter:

a Gross income from other members or shareholders 11a

b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b

12a Section 4947(a)(1) nonexempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12a

b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. 12b
Section A. Governing Body and Management

For each ‘Yes’ response to lines 2-7b below, and for a ‘No’ response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

1a Enter the number of voting members of the governing body. ............................. 1a 4

1b Enter the number of voting members that are independent. ................................. 1b 4

2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee? ................................................................. 2 X

3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? ................. 3 X

4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? ..................................................................... 4 X

5 Did the organization become aware during the year of a material diversion of the organization’s assets? .......................................................... 5 X

6 Did the organization have members or stockholders? ................................................. 6 X

7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? .................................................... 7a X

7b Are any decisions of the governing body subject to approval by members, stockholders, or other persons? ......................................................... 7b X

8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:

8a The governing body? ........................................................................................... 8a X

8b Each committee with authority to act on behalf of the governing body? ......... 8b X

9a Does the organization have local chapters, branches, or affiliates? ...................... 9a X

9b If ‘Yes,’ does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization? ......................... 9b X

10 Was a copy of the Form 990 provided to the organization’s governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990. See Schedule O. ......................................................... 10 X

11 Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization’s mailing address? If ‘Yes,’ provide the names and addresses in Schedule O. .................................................. 11 X

Section B. Policies

12a Does the organization have a written conflict of interest policy? If ‘No,’ go to line 13 ................................................................. 12a X

12b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? .................................................. 12b X

12c Does the organization regularly and consistently monitor and enforce compliance with the policy? If ‘Yes,’ describe in Schedule O how this is done. See Schedule O. .................................................. 12c X

13 Does the organization have a written whistleblower policy? .............................. 13 X

14 Does the organization have a written document retention and destruction policy? ................................................................. 14 X

15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision:

15a The organization’s CEO, Executive Director, or top management official? .... 15a X

15b Other officers of key employees of the organization? See Schedule O. 15b X

Describe the process in Schedule O. (see instructions)

16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? ................................................................. 16a X

16b If ‘Yes,’ has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization’s exempt status with respect to such arrangements? ......................... 16b X

Section C. Disclosures

17 List the states with which a copy of this Form 990 is required to be filed See Schedule O

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.

☐ Own website  ☐ Another’s website  ☑ Upon request

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

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization:

☑ Dalell D Mohmed 6757 Arapaho Road, Suite 711, Box 264 Dallas TX 75248 972-664-1991

BAA

Form 990 (2008)