

Form **990-EZ**

# Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

# 2008

## Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)  
▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.  
▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

**A** For the 2008 calendar year, or tax year beginning January 1, 2008, and ending December 31, 20 08

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

**C** Name of organization: **The Omprakash Foundation**  
 Number and street (or P O box, if mail is not delivered to street address) Room/suite: **112 Rosebrook Rd.**  
 City or town, state or country, and ZIP + 4: **New Canaan, CT, 06840**

**D** Employer identification number: **20 8655418**

**E** Telephone number: **( 203 ) 5540350**

**F** Group Exemption Number: **▶**

**G** Accounting method:  Cash  Accrual  
 Other (specify) **▶**

**H** Check  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

**I** Website: **▶ www.omprakash.org**

**J** Organization type (check only one) —  501(c) ( 3 ) ◀ (insert no)  4947(a)(1) or  527

**K** Check  if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$1,000,000 or more, file Form 990 instead of Form 990-EZ **▶ \$ 77886**

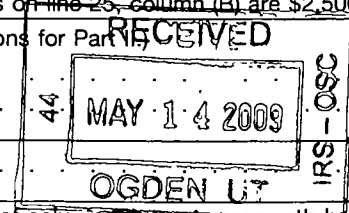
Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)			
Revenue	1	Contributions, gifts, grants, and similar amounts received	77886
	2	Program service revenue including government fees and contracts	0
	3	Membership dues and assessments	0
	4	Investment income	0
	5a	Gross amount from sale of assets other than inventory	0
	5b	Less cost or other basis and sales expenses	0
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)	0
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input type="checkbox"/>	
	6a	Gross revenue (not including \$ _____ of contributions reported on line 1)	0
Expenses	6b	Less: direct expenses other than fundraising expenses	0
	6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	0
	7a	Gross sales of inventory, less returns and allowances	0
	7b	Less: cost of goods sold	0
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	0
	8	Other revenue (describe <b>▶</b> _____)	0
	9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8.	77886
Expenses	10	Grants and similar amounts paid (attach schedule)	69766
	11	Benefits paid to or for members	0
	12	Salaries, other compensation, and employee benefits	0
	13	Professional fees and other payments to independent contractors	16658
	14	Occupancy, rent, utilities, and maintenance	0
	15	Printing, publications, postage, and shipping	0
	16	Other expenses (describe <b>▶ Website and marketing</b> )	180
17	<b>Total expenses.</b> Add lines 10 through 16	86604	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	-8718
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	35534
	20	Other changes in net assets or fund balances (attach explanation)	0
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	26816

**Part II Balance Sheets.** If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	35534	26816
23 Land and buildings	0	0
24 Other assets (describe <b>▶</b> _____)	0	0
25 <b>Total assets</b>	35534	26816
26 <b>Total liabilities</b> (describe <b>▶</b> _____)	0	0
27 <b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	35534	26816

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16



**Part V Other Information** (Note the statement requirements in the instructions for Part VI.)

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		✓
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		✓
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
a	Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?		✓
b	If "Yes," has it filed a tax return on Form 990-T for this year?		
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N		✓
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a 0		
b	Did the organization file Form 1120-POL for this year?		✓
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		✓
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b		
39	Section 501(c)(7) organizations Enter:		
a	Initiation fees and capital contributions included on line 9 39a 0		
b	Gross receipts, included on line 9, for public use of club facilities 39b 0		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 ▶ 0 ; section 4912 ▶ 0 ; section 4955 ▶ 0		
b	Section 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I		✓
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0		
d	Enter amount of tax on line 40c reimbursed by the organization ▶ 0		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.		✓
41	List the states with which a copy of this return is filed. ▶ CT		
42a	The books are in care of ▶ William Jay Oppenheim Telephone no. ▶ ( 203 ) 554 0350 Located at ▶ 112 Rosebrook Rd., New Canaan, CT ZIP + 4 ▶ 06840		
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)? If "Yes," enter the name of the foreign country: ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	Yes	No
42b			✓
c	At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country: ▶		✓
42c			
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓

**Part VI Section 501(c)(3) organizations only.** All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

- |     | Yes | No |
|-----|-----|----|
| 46  |     | ✓  |
| 47  |     | ✓  |
| 48  |     | ✓  |
| 49a |     | ✓  |
| 49b |     |    |
- 46 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 . . . . .
- 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II . . . . .
- 48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .
- 49a Did the organization make any transfers to an exempt non-charitable related organization? . . . . .
- b If "Yes," was the related organization(s) a section 527 organization? . . . . .
- 50 Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None "

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Total number of other employees paid over \$100,000 ▶		None		

51 Complete this table for the five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
Total number of other independent contractors each receiving over \$100,000 ▶		None

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** ▶ Date 5/18/09

▶ **William Jay Oppenheim III, Director**  
Type or print name and title

**Paid Preparer's Use Only**

Preparer's signature ▶	Date	Check if self-employed ▶ <input type="checkbox"/>	Preparer's Identifying Number (See instructions)
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶	EIN ▶	Phone no ▶ ( )	

May the IRS discuss this return with the preparer shown above? See instructions . . . . . ▶  Yes  No

The Omprakash Foundation  
EIN: 20-8655418

**Additional Schedules and Attachments**

*Part I, line 10: Schedule of grantees to whom Omprakash Foundation made grants in excess of \$5000 from 1/1/08 to 12/31/08*

1. Amount paid: \$25,000  
Grantee: Louisiana-Himalaya Association, Temple Road, Himachal Pradesh, Dist. Kangra, India  
Purpose: Purchase of new building for classrooms and library
2. Amount paid: \$10,000  
Grantee: Amy Biehl Foundation, Cape Town, South Africa  
Purpose: Operating expenses for after-school center in Guguletu Township
3. Amount paid: \$15,046  
Grantee: Sri Ram Goburdhun Charitable Trust, 15 Chiragh Enclave, New Delhi, India  
Purpose: Operating expenses for Project Why primary and secondary schools

*Part III, line 31: Schedule of other program services*

1. \$2500 to partner school in Tibet
2. \$1000 to partner health-education organization in Cambodia
3. \$500 to American student to support volunteering in Liberia
4. \$2000 to American student to support volunteering in Thailand
5. \$300 to Peruvian partner for art supplies
6. \$800 to Cambodian partner for provision health services
7. \$250 to American student to support volunteering in Liberia
8. \$1000 to American student to support volunteering in Nepal
9. \$500 to support library in north India
10. \$3000 to support teacher salaries at partner school in Tibet
11. \$1000 to American student to support volunteering in Peru
12. \$10,000 to support Amy Biehl Foundation, educational partner in South Africa
13. \$2230 to support health services at Sera Monastery in south India
14. \$1300 to support educational partner in Peru
15. \$3000 to American to support volunteering in Afghanistan
16. \$100 to support partner in northeast India
17. \$240 to support partner in south India