Form **990**

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 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning 01-01-2024 , and ending 12-31-2024

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

C Name of organization
MEDECINS SANS FRONTIERES USA INC

Doing business as
DOCTORS WITHOUT BORDERS USA INC

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
40 RECTOR STREET 16TH FLOOR

City or town, state or province, country, and ZIP or foreign postal code
NEW YORK, NY 10006

D Employer identification number
13-3433452

E Telephone number
(212) 679-6800

G Gross receipts $ 814,904,265

F Name and address of principal officer:
AVRIL BENOIT
40 RECTOR STREET 16TH FLOOR
NEW YORK, NY 10006

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.

H(c) Group exemption number

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

J Website: WWW.DOCTORSWITHOUTBORDERS.ORG

K Form of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1987

M State of legal domicile: NY

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
TO PROVIDE INDEPENDENT MEDICAL HUMANITARIAN EMERGENCY AID WORLDWIDE.

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

3	Number of voting members of the governing body (Part VI, line 1a)	3	12
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	11
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	513
6	Total number of volunteers (estimate if necessary)	6	37
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	335,000
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	221,191

		Prior Year	Current Year
Revenue			
8	Contributions and grants (Part VIII, line 1h)	744,652,791	751,694,927
9	Program service revenue (Part VIII, line 2g)	13,330,736	11,197,022
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	9,079,033	12,862,137
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	300,356	1,168,840
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	767,362,916	776,922,926
Expenses			
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	715,702,982	616,057,744
14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	42,615,575	44,978,029
16a	Professional fundraising fees (Part IX, column (A), line 11e)	25,728,499	26,702,966
b	Total fundraising expenses (Part IX, column (D), line 25) 115,131,289		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	72,484,017	86,576,102
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	856,531,073	774,314,841
19	Revenue less expenses. Subtract line 18 from line 12	-89,168,157	2,608,085

Net Assets or Fund Balances		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	501,967,209	434,345,054
21	Total liabilities (Part X, line 26)	238,377,697	170,655,094
22	Net assets or fund balances. Subtract line 21 from line 20	263,589,512	263,689,960

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer — Date: 2025-06-10

CAMERON WRIGLEY CFO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
		2025-11-11		P00447603

Firm's name BAKER TILLY ADVISORY GROUP LP — Firm's EIN 39-0859910

Firm's address 225 S 6TH ST 2300 MINNEAPOLIS, MN 55402 — Phone no. (612) 876-4500

May the IRS discuss this return with the preparer shown above? See Instructions. ☑ Yes ☐ No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

TO PROVIDE INDEPENDENT MEDICAL HUMANITARIAN EMERGENCY AID TO PEOPLE AFFECTED BY ARMED CONFLICT, EPIDEMICS, MALNUTRITION, NATURAL DISASTERS AND EXCLUSION FROM HEALTH 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 $ 637,007,277 including grants of $ 616,057,744) (Revenue $ 5,460,440)

EMERGENCY AND MEDICAL PROGRAMS - IN 2024, DOCTORS WITHOUT BORDERS/MEDECINS SANS FRONTIERES (MSF) PROVIDED EMERGENCY MEDICAL CARE TO MILLIONS OF PEOPLE CAUGHT IN CRISES IN MORE THAN 70 COUNTRIES AROUND THE WORLD. MSF USA PROVIDED GRANTS TO SUPPORT PROGRAMS IN OVER 60 OF THOSE COUNTRIES. MSF USA FUNDING SUPPORTS THOSE PROGRAMS, PROVIDING ASSISTANCE WHEN CATASTROPHIC EVENTS - SUCH AS ARMED CONFLICT, EPIDEMICS, MALNUTRITION, OR NATURAL DISASTERS - OVERWHELM LOCAL HEALTH SYSTEMS. MSF USA GRANTS ALSO SUPPORT COMPREHENSIVE, AND IN SOME CASES LONG-STANDING, TREATMENT PROGRAMS FOR PEOPLE LIVING WITH A HOST OF NEGLECTED DISEASES. PROGRAMS FUNDED BY MSF USA ALSO ASSIST PEOPLE WHO FACE EXCLUSION OR NEGLECT FROM THEIR LOCAL HEALTH SYSTEMS. FOR A DETAILED DESCRIPTION OF MSF USA AND WORLDWIDE ACCOMPLISHMENTS, PLEASE VISIT OUR WEBSITE AT: HTTPS://WWW.DOCTORSWITHOUTBORDERS.ORG/WHO-WE-ARE/FINANCES-REPORTING-ACCOUNTABILITY

4b (Code:) (Expenses $ 5,666,043 including grants of $ 0) (Revenue $ 5,736,582)

MSF-USA ENGAGES IN THE RECRUITMENT AND PLACEMENT OF MEDICAL AND OTHER PROFESSIONALS FROM THE UNITED STATES TO WORK ON VARIOUS MEDICAL HUMANITARIAN EMERGENCY PROGRAMS. MSF-USA EMPLOYED 187 MEDICAL STAFF AND OTHER PROFESSIONALS ON A TOTAL OF 262 INTERNATIONAL ASSIGNMENTS IN 31 COUNTRIES IN 2024.

4c (Code:) (Expenses $ 4,210,981 including grants of $ 0) (Revenue $ 0)

COMMUNICATIONS - BEARING WITNESS TO HUMANITARIAN NEEDS AND SPEAKING OUT FOR THE HEALTH AND WELLBEING OF OUR PATIENTS ARE CENTRAL TO MSF'S FOUNDING PRINCIPLES. THESE ACTIVITIES AIM TO IMPROVE CONDITIONS FOR PEOPLE CAUGHT IN CRISIS OR FACING BARRIERS TO HEALTH CARE. THROUGH ITS COMMUNICATIONS, MSF USA HELPS RAISE AWARENESS ABOUT MEDICAL AND HUMANITARIAN EMERGENCIES AROUND THE WORLD. THE ORGANIZATION'S REPORTING DRAWS PUBLIC ATTENTION TO SITUATIONS OF EXTREME VIOLENCE, ABUSE, OR NEGLECT. MSF DEMANDS EQUITABLE ACCESS TO MEDICAL CARE AND TO ESSENTIAL MEDICINES, VACCINES, AND OTHER HEALTH PRODUCTS. MSF'S REPORTING IS GROUNDED IN THE DIRECT EXPERIENCES OF STAFF AND PATIENTS. THE ORGANIZATION SHARES NEWS AND STORIES THROUGH PRINT AND DIGITAL CHANNELS, INCLUDING THE WEBSITE AND SOCIAL MEDIA.MSF USA SEEKS TO EXPAND ITS REACH THROUGH THE NEWS MEDIA, INCLUDING BY CONDUCTING INTERVIEWS, HOLDNG PRESS BRIEFINGS, AND PUBLISHING OPINION COLUMNS. THE ORGANIZATION ALSO PRODUCES LIVE EVENTS AND ONLINE DISCUSSION PROGRAMS ABOUT HUMANITARIAN ISSUES IN ORDER TO INFORM AND ENGAGE WITH THE PUBLIC.

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

4e **Total program service expenses** 646,884,301

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions.	2		No
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4	Yes	
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 Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		No
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? *If "Yes," complete Schedule D,* Part I	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D,* Part III	8		No
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? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? *If "Yes," complete Schedule D, Part V*	10	Yes	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D,* Part VI.	11a	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		No
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	Yes	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a	Yes	
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? *If "Yes," complete Schedule F, Parts I and IV*	14b	Yes	
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? *If "Yes," complete Schedule F, Parts II and IV*	15	Yes	
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? *If "Yes," complete Schedule F, Parts III and IV*	16		No
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions.	17	Yes	
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18	Yes	
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
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? *If "Yes," complete Schedule I, Parts I and II*	21	Yes	

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? *If "Yes," complete Schedule I, Parts I and III*	22		No
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? *If "Yes," complete Schedule J*	23	Yes	
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? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	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?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L,* Part I	25a		No
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? *If "Yes," complete Schedule L,* Part I	25b		No
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? *If "Yes," complete Schedule L, Part II*	26		No
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? *If "Yes," complete* *Schedule L,* Part III	27		No
28	Was the organization a party to a business transaction with one of the following parties (see the 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? *If "Yes," complete Schedule L, Part IV*	28a		No
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		No
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		No
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? *If "Yes," complete Schedule R, Part I*	33		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
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)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		No
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? *If "Yes," complete Schedule R, Part VI*	37		No
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O.	38	Yes	

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	1a	70			
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c		

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

					Yes	No
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	513			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			2b	Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			3a	Yes	
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O*			3b	Yes	
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	Yes	
b	If "Yes," enter the name of the foreign country: UK See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			6a		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b		
7	**Organizations that may receive deductible contributions under section 170(c).**					
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			7a	Yes	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b	Yes	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c	Yes	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	3			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f		No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			8		
9	**Sponsoring organizations maintaining donor advised funds.**					
a	Did the sponsoring organization make any taxable distributions under section 4966?			9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			9b		
10	**Section 501(c)(7) organizations.** Enter:					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	**Section 501(c)(12) organizations.** Enter:					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**					
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O.			13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?			14a		No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*			14b		
15	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.			15		No
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.			16		No
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.			17		

Part VI **Governance, Management, and Disclosure.** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in 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
1a	Enter the number of voting members of the governing body at the end of the tax year	1a: 12		
	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 in Schedule O.			
b	Enter the number of voting members included in line 1a, above, who are independent	1b: 11		
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		No
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		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	Yes	
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		No
6	Did the organization have members or stockholders?	6	Yes	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	Yes	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	8a	Yes	
b	Each committee with authority to act on behalf of the governing body?	8b	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*	9		No

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

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		No
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?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	Yes	
13	Did the organization have a written whistleblower policy?	13	Yes	
14	Did the organization have a written document retention and destruction policy?	14	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	Yes	
b	Other officers or key employees of the organization	15b	Yes	
	If "Yes" to line 15a or 15b, describe the process on 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		No
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?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed
AK,AZ,AR,CA,CO,CT,DC,FL,GA,IL,IN,KS,KY,LA,ME,MD,MA,MI,MN,MS,MO,MT,NH,NJ,NM,NY,NC,ND,OH,OK,OR,PA,RI,SC,TN,TX,UT,WA,WV,WI

18 Section 6104 requires an organization to make its Form 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 in Schedule O)

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records:
CAMERON WRIGLEY CFO 40 RECTOR STREET 16TH FLOOR NEW YORK, NY 10006 (212) 763-5703

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 the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or 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 the 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 (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) RASHA KHOURY PRESIDENT AS OF 6/24	25.00 0.00	X		X				66,263	0	0
(2) AFRICA STEWART PRESIDENT TO 5/24	25.00 0.00	X		X				39,615	0	0
(3) JACK RACK GOMER VICE PRESIDENT	7.50 0.00	X		X				0	0	0
(4) JOHN WETHERINGTON TREASURER	7.50 0.00	X		X				0	0	0
(5) DARLYN RODRIQUEZ HAYES SECRETARY AS OF 9/24	7.50 0.00	X		X				0	0	0
(6) SHERONDA ROCHELLE SECRETARY TO 7/24	7.50 0.00	X		X				0	0	0
(7) ISABELLE DEFOURNEY PRESIDENT, MSF FRANCE	7.50 0.00	X		X				0	0	0
(8) SANDRA TACINA DIRECTOR	5.00 0.00	X						0	0	0
(9) CHRISTINA MOORE DIRECTOR	5.00 0.00	X						0	0	0
(10) QUSAY HOSSEIN DIRECTOR	5.00 0.00	X						0	0	0
(11) MONICA DHAND DIRECTOR	5.00 0.00	X						0	0	0
(12) AQSA DURRANI DIRECTOR AS OF 5/24	5.00 0.00	X						0	0	0
(13) JASON CONE DIRECTOR AS OF 5/24	5.00 0.00	X						0	0	0
(14) EAMON PENNEY DIRECTOR AS OF 5/24	5.00 0.00	X						0	0	0
(15) MARC LEVIN DIRECTOR TO 5/24	5.00 0.00	X						0	0	0
(16) ELEN COSTIGAN DIRECTOR TO 5/24	5.00 0.00	X						0	0	0
(17) ADRIENNE HURST DIRECTOR TO 12/24	5.00 0.00	X						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
(18) AVRIL BENOIT CHIEF EXECUTIVE OFFICER	35.00 0.00			X				351,008	0	35,953
(19) REBEKAH VARELA CHIEF OPERATING OFFICER	35.00 0.00			X				268,631	0	44,832
(20) CARRIE TEICHER CHIEF PROGRAMS OFFICER	35.00 0.00			X				254,435	0	65,159
(21) DEBORAH GARCIA CHIEF DEVELOPMENT OFFICER	35.00 0.00			X				249,656	0	31,360
(22) KAVITA MENON CHIEF COMMUNICATIONS OFFICER	35.00 0.00			X				246,024	0	64,383
(23) CAMERON WRIGLEY CHIEF FINANCIAL OFFICER	35.00 0.00			X				235,034	0	47,927
(24) JAY CHAUDHURI CHIEF TECHNOLOGY OFFICER	35.00 0.00			X				233,537	0	63,801
(25) ALLISON WESTFIELD-JAMES CHIEF PEOPLE CULTURE & INCLUSION OFFICER	35.00 0.00			X				219,934	0	56,115
(26) ELLEN WILLMOTT GENERAL COUNSEL	35.00 0.00				X			234,648	0	30,272
(27) NORTHAN HURTADO HERIERA HEAD OF MEDICAL UNIT	35.00 0.00				X			195,685	0	48,456
(28) MIKHAELA REID SR.DIR.,INTEGRATED CHANNEL MARKETING	35.00 0.00				X			224,376	0	63,322
(29) TIFFANY WOLLIN SR. DIR., IND. GIVING & STRAT. PHILANTHROPY	35.00 0.00				X			223,616	0	30,176
(30) MARY VONCKX SR. DIRECTOR OF GRANTS	35.00 0.00				X			219,004	0	42,404
(31) SARAH AUTRY SR. DIR., DEVELOPMENT OPERATIONS	35.00 0.00				X			207,554	0	29,270
(32) SHEILA SHETTLE HEAD OF COMM. ACCESS CAMPAIGN	35.00 0.00				X			196,003	0	62,010
(33) ALEXA ADAM DIR., FOUNDATIONS & CORPORATIONS	35.00 0.00				X			190,936	0	61,775
(34) SANDRA MURILLO MEDIA RELATIONS DIRECTOR	35.00 0.00				X			190,948	0	61,721
(35) ELIAS PRIMOFF EDITORIAL DIRECTOR	35.00 0.00				X			186,394	0	61,242
(36) ELLA WATSON-STRYKER HUMANITARIAN REPRESENTATIVE	35.00 0.00				X			184,030	0	27,885
(37) ANDRES MALDONADO SEGLER DEPUTY TO THE SECRETARY GENERAL	35.00 0.00					X		289,162	0	49,439
(38) JOHN RYAN BROOKS INT'L INFO SYSTEMS COORDINATOR	35.00 0.00					X		259,537	0	47,780
(39) CLAIRE BRUTEN PAUL DIRECTOR OF FINANCE	35.00 0.00					X		174,215	0	59,803
(40) JENNIFER NEWELL REPRESENTATIVE TO THE UNITED NATIONS	35.00 0.00					X		180,058	0	39,041
(41) MEGAN MCGUIRE INTERSECTIONAL HEALTH DATA STRAT. ADVISOR	35.00 0.00					X		172,894	0	49,175

	(D)	(E)	(F)
1b Sub-Total			
c Total from continuation sheets to Part VII, Section A			
d Total (add lines 1b and 1c)	5,493,197	0	1,173,301

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 139

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
PERSONAL FUNDRAISING SERVICES 10 S RIVERSIDE PLAZA CHICAGO, IL 60606	FUNDRAISING & CANVASSING SVCS	2,439,050
JACKSON RIVER LLC PO BOX 1180 COLUMBUS, GA 31902	FUNDRAISING TECH & STRATEGY	1,039,519
MOORE A SERIES (THD) 4200 PARLIAMENT PLACE LANHAM, MD 20706	FUNDRAISING & STRATEGY	725,308
PRICEWATERHOUSECOOPERS 4040 W BOY SCOUT BOULEVARD TAMPA, FL 33607	RISK MANAGEMENT & TECH SUPPORT	509,194
DVCANVASS LLC 11710 PLAZA AMERICA DRIVE RESTON, VA 20190	FUNDRAISING & CANVASSING SVCS	364,327

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 14

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
Contributions, Gifts, Grants, and OtherAmt Similar Amounts					
1a Federated campaigns . .	1a				
b Membership dues . .	1b				
c Fundraising events . .	1c 2,076,696				
d Related organizations	1d				
e Government grants (contributions)	1e				
f All other contributions, gifts, grants, and similar amounts not included above	1f 749,618,231				
g Noncash contributions included in lines 1a - 1f:$	1g 40,444,384				
h **Total.** Add lines 1a-1f		751,694,927			

Program Service Revenue	Business Code	(A)	(B)	(C)	(D)
2a SECONDED FIELD STAFF G	900099	5,736,582	5,736,582		
b MSF NETWORK GRANTS	900099	5,460,440	5,460,440		
c					
d					
e					
f All other program service revenue.					
g **Total.** Add lines 2a–2f.		11,197,022			

Other Revenue				(A)	(B)	(C)	(D)
3 Investment income (including dividends, interest, and other similar amounts)				11,132,604			11,132,604
4 Income from investment of tax-exempt bond proceeds							
5 Royalties							
		(i) Real	(ii) Personal				
6a Gross rents	6a	40,000					
b Less: rental expenses	6b	34,642					
c Rental income or (loss)	6c	5,358					
d Net rental income or (loss)				5,358			5,358
		(i) Securities	(ii) Other				
7a Gross amount from sales of assets other than inventory	7a	38,958,221	248,415				
b Less: cost or other basis and sales expenses	7b	37,477,103	0				
c Gain or (loss)	7c	1,481,118	248,415				
d Net gain or (loss)				1,729,533			1,729,533
8a Gross income from fundraising events (not including $ 2,076,696 of contributions reported on line 1c). See Part IV, line 18	8a		469,594				
b Less: direct expenses	8b		469,594				
c Net income or (loss) from fundraising events . .				0			
9a Gross income from gaming activities. See Part IV, line 19 . . .	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities . .							
10a Gross sales of inventory, less returns and allowances . .	10a						
b Less: cost of goods sold . .	10b						
c Net income or (loss) from sales of inventory . .							

OtherRevenueMiscAmt	Business Code	(A)	(B)	(C)	(D)
11a MISCELLANEOUS INCOME	900099	828,482			828,482
b ADVERTISING INCOME	541800	335,000		335,000	
c					
d All other revenue					
e **Total.** Add lines 11a–11d		1,163,482			
12 **Total revenue.** See instructions		776,922,926	11,197,022	335,000	13,695,977

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
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	98,219	98,219		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	615,959,525	615,959,525		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	5,345,394	4,436,677	748,355	160,362
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	28,047,264	12,562,555	4,764,320	10,720,389
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,701,909	767,332	288,706	645,871
9 Other employee benefits	7,497,069	3,524,849	1,260,465	2,711,755
10 Payroll taxes	2,386,393	1,192,950	395,672	797,771
11 Fees for services (non-employees):				
a Management				
b Legal	1,286,096	106,941	117,677	1,061,478
c Accounting	175,864	14,623	16,092	145,149
d Lobbying	292,782		292,782	
e Professional fundraising services. See Part IV, line 17	26,702,966			26,702,966
f Investment management fees	746,729		746,729	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	9,778,714	1,217,347	1,003,292	7,558,075
12 Advertising and promotion				
13 Office expenses	37,720,295	223,915	774,798	36,721,582
14 Information technology				
15 Royalties . .				
16 Occupancy	994,350	401,693	234,619	358,038
17 Travel	1,332,979	707,107	300,792	325,080
18 Payments of travel or entertainment expenses for any federal, state, or local public officials .				
19 Conferences, conventions, and meetings	43,367	14,876	882	27,609
20 Interest	3,024,386	3,022,081	990	1,315
21 Payments to affiliates				
22 Depreciation, depletion, and amortization . .	3,654,573	1,248,349	473,477	1,932,747
23 Insurance . . .	960,923	728,061	99,884	132,978
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a CONSULTANCY AND PROJECT	23,441,684	112,978	81,652	23,247,054
b DUES & SUBSCRIPTIONS	2,479,448	454,475	237,682	1,787,291
c RECRUITING & RELOCATION	643,912	89,748	460,385	93,779
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	774,314,841	646,884,301	12,299,251	115,131,289
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ 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 IX . . . . ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing	2,960	1	2,664
	2	Savings and temporary cash investments	85,385,206	2	82,680,945
	3	Pledges and grants receivable, net	92,325,912	3	72,927,592
	4	Accounts receivable, net	3,758,254	4	4,331,147
	5	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		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net	23,124,678	7	17,963,368
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	8,120,606	9	2,402,541
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a 76,098,852			
	b	Less: accumulated depreciation — 10b 24,018,074	54,544,902	10c	52,080,778
	11	Investments—publicly traded securities	234,694,391	11	201,945,719
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	10,300	15	10,300
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	501,967,209	16	434,345,054
Liabilities	17	Accounts payable and accrued expenses	17,599,584	17	18,156,071
	18	Grants payable	197,113,804	18	121,875,937
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	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		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D	23,664,309	25	30,623,086
	26	**Total liabilities.** Add lines 17 through 25	238,377,697	26	170,655,094
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☑ **and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	203,839,224	27	226,093,527
	28	Net assets with donor restrictions	59,750,288	28	37,596,433
		Organizations that do not follow FASB ASC 958, check here ▶ ☐ **and complete lines 29 through 33.**			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	263,589,512	32	263,689,960
	33	Total liabilities and net assets/fund balances	501,967,209	33	434,345,054

Part XI Reconcilliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	776,922,926
2	Total expenses (must equal Part IX, column (A), line 25)	2	774,314,841
3	Revenue less expenses. Subtract line 2 from line 1	3	2,608,085
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	263,589,512
5	Net unrealized gains (losses) on investments	5	1,568,186
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-4,075,823
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column	10	263,689,960

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☑ Accrual ☐ Other ____________ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		No
	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: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
	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: ☑ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	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?	2c	Yes	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		No
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 in Schedule O and describe any steps taken to undergo such audits.	3b		

Additional Data

Return to Form

Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization
MEDECINS SANS FRONTIERES USA INC

Employer identification number
13-3433452

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).)

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 **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 on 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**		
Total						

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 failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . .	540,354,869	623,387,442	675,099,889	744,652,791	751,694,927	3,335,189,918
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge. .						
4 **Total.** Add lines 1 through 3	540,354,869	623,387,442	675,099,889	744,652,791	751,694,927	3,335,189,918
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . .						
6 **Public support.** Subtract line 5 from line 4.						3,335,189,918

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4. .	540,354,869	623,387,442	675,099,889	744,652,791	751,694,927	3,335,189,918
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . .	3,200,820	5,000,434	6,699,200	11,154,168	11,172,604	37,227,226
9 Net income from unrelated business activities, whether or not the business is regularly carried on. .					222,191	222,191
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.). .	209,050	-310,112	-1,867,682	554,319	1,298,076	-116,349
11 **Total support.** Add lines 7 through 10						3,372,522,986

12 Gross receipts from related activities, etc. (see instructions) . . . . 12 | 63,380,063

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . ▶☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f) divided by line 11, column (f)) . . . . 14 | 98.890 %

15 Public support percentage for 2023 Schedule A, Part II, line 14 . . . . 15 | 99.060 %

16a **33 1/3% support test—2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . ▶☑

b **33 1/3% support test—2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . ▶☐

17a **10%-facts-and-circumstances test—2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . ▶☐

b **10%-facts-and-circumstances test—2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . ▶☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . ▶☐

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 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) ▶	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . .						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year.						
c Add lines 7a and 7b. .						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6. . .						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . .						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . .						
13 **Total support.** (Add lines 9, 10c, 11, and 12.). .						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**. . . . . ▶ ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2024** (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from **2023** Schedule A, Part III, line 17	18	

19a **33 1/3% support tests-2024.** 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—2023.** 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 on line 12 of Part I. If you checked box 12a, of Part I, complete Sections A and B. If you checked box 12b, of Part I, complete Sections A and C. If you checked box 12c, of Part I, complete Sections A, D, and E. If you checked box 12d, of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Line	Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *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.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
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)? *If "Yes," describe in **Part VI** when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use*.	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *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.*	4b		
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)? *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.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c 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).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
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? *If "Yes," provide detail in **Part VI.***	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (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? *If "Yes," complete Part I of Schedule L (Form 990) .*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
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))? *If "Yes," provide detail in **Part VI.***	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in **Part VI.***	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in **Part VI.***	9c		
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)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).*	10b		

Part IV Supporting Organizations (continued)

			Yes	No
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 on lines 11b and 11c below, the governing body of a supported organization?	**11a**		
b	A family member of a person described on 11a above?	**11b**		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to 11a, 11b, or 11c, provide detail in **Part VI**.*	**11c**		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the officers, 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.*	**1**		
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.*	**2**		

Section C. Type II Supporting Organizations

			Yes	No
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).*	**1**		

Section D. All Type III Supporting Organizations

			Yes	No
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?	**1**		
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).*	**2**		
3	By reason of the relationship described in line 2 above, 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.*	**3**		

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 lines 2a and 2b below.**

			Yes	No
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.*	**2a**		
b	Did the activities described on line 2a, above 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.*	**2b**		

3 Parent of Supported Organizations. **Answer lines 3a and 3b below.**

			Yes	No
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?*If "Yes" or "No", provide details in **Part VI.***	**3a**		
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.*	**3b**		

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.

	Section A - Adjusted Net Income		(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	**Adjusted Net Income** (subtract lines 5, 6 and 7 from line 4)	**8**		

	Section B - Minimum Asset Amount		(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):	**1**		
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	**Total** (add lines 1a, 1b, and 1c)	**1d**		
e	**Discount** claimed for blockage or other factors (*explain in detail in **Part VI***):			
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 0.015 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 0.035	**6**		
7	Recoveries of prior-year distributions	**7**		
8	**Minimum Asset Amount** (add line 7 to line 6)	**8**		

	Section C - Distributable Amount			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	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	**6**		

7 ☐ 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)

Section D - Distributions		**Current Year**
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (*prior IRS approval required - provide details in **Part VI***)	5	
6 Other distributions (*describe in **Part VI***). See instructions	6	
7 **Total annual distributions.** Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (*provide details in **Part VI***). See instructions	8	
9 Distributable amount for 2024 from Section C, line 6	9	
10 Line 8 amount divided by Line 9 amount	10	

Section E - Distribution Allocations (see instructions)	**(i)** Excess Distributions	**(ii)** Underdistributions Pre-2024	**(iii)** Distributable Amount for 2024
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required-- *explain in **Part VI***). See instructions.			
3 Excess distributions carryover, if any, to 2024:			
a From 2019.			
b From 2020.			
c From 2021.			
d From 2022.			
e From 2023.			
f **Total** of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, *explain in **Part VI***. See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, *explain in **Part VI***. See instructions.			
7 **Excess distributions carryover to 2025.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020.			
b Excess from 2021.			
c Excess from 2022.			
d Excess from 2023.			
e Excess from 2024.			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Return Reference	Explanation
SCHEDULE A, PART II, LINE 10, EXPLANATION OF OTHER INCOME:	MISCELLANEOUS REVENUE - 2020 AMOUNT: $ 209,050. 2021 AMOUNT: $ -310,112. 2022 AMOUNT: $ -1,867,682. 2023 AMOUNT: $ 92,765. 2024 AMOUNT: $ 828,482. GROSS INCOME FROM FUNDRAISING EVENTS - 2023 AMOUNT: $ 461,394. 2024 AMOUNT: $ 469,594. GROSS SALES OF INVENTORY - 2023 AMOUNT: $ 160.

Additional Data

Return to Form

Software ID:

Software Version:

SCHEDULE C (Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶Complete if the organization is described below. ▶Attach to Form 990 or Form 990-EZ.
▶Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then
- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then
- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then
- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of the organization	Employer identification number
MEDECINS SANS FRONTIERES USA INC	13-3433452

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."

2 Political campaign activity expenditures. See instructions ▶ $

3 Volunteer hours for political campaign activities. See instructions

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ $

2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ $

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ $

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ $

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ $

4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
1				
2				
3				
4				
5				
6				

Part II-A **Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

A Check ▶ ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ▶ ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	**(a)** Filing organization's totals	**(b)** Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)		
c Total lobbying expenditures (add lines 1a and 1b)		
d Other exempt purpose expenditures		
e Total exempt purpose expenditures (add lines 1c and 1d)		
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.		

If the amount on line 1e, column (a) or (b) is:	**The lobbying nontaxable amount is:**
Not over $500,000	20% of the amount on line 1e.
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000.
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000.
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000.
Over $17,000,000	$1,000,000.

	(a)	(b)
g Grassroots nontaxable amount (enter 25% of line 1f)		
h Subtract line 1g from line 1a. If zero or less, enter -0-.		
i Subtract line 1f from line 1c. If zero or less, enter -0-.		

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ **Yes** ☐ **No**

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	**(a)** 2021	**(b)** 2022	**(c)** 2023	**(d)** 2024	**(e)** Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B **Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.		(a) Yes	(a) No	(b) Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a	Volunteers?		No	
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?	Yes		
c	Media advertisements?		No	
d	Mailings to members, legislators, or the public?	Yes		109,337
e	Publications, or published or broadcast statements?	Yes		41,760
f	Grants to other organizations for lobbying purposes?		No	
g	Direct contact with legislators, their staffs, government officials, or a legislative body?	Yes		141,685
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		No	
i	Other activities?		No	
j	Total. Add lines 1c through 1i			292,782
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		No	
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A **Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

			Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1		
2	Did the organization make only in-house lobbying expenditures of $2,000 or less?	2		
3	Did the organization agree to carry over lobbying and political expenditures from the prior year?	3		

Part III-B **Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."**

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) nondeductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid).**		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5	Taxable amount of lobbying and political expenditures. See Instructions	5	

Part IV **Supplemental Information**

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1. Also, complete this part for any additional information.

Return Reference	Explanation
DETAILED DESCRIPTION OF LOBBYING ACTIVITIES:	PART II-B, LINE 1D: MAILINGS TO MEMBERS OF CONGRESS ON KEY COMMITTEES, ASKING THEM TO REAUTHORIZE PEPFAR AND TO ADVANCE LEGISLATION TO INCREASE TRANSPARENCY INTO THE COSTS OF BIOMEDICAL RESEARCH AND DEVELOPMENT IN ORDER TO BOLSTER ADVOCACY FOR AFFORDABLE PRICING OF RESULTING MEDICAL TOOLS. MAILINGS ALSO SENT TO ADMINISTRATION OFFICIALS SUGGESTING ADMINISTRATIVE ACTION TO SIMILARLY INCREASE TRANSPARENCY, URGING THEM TO ADDRESS GLOBAL HEALTH EQUITY IN PANDEMIC PREPAREDNESS AND RESPONSE, AND IN DEMONSTRATING GLOBAL LEADERSHIP IN COMBATTING ANTIMICROBIAL RESISTANCE. COMMUNICATIONS WITH MEMBERS OF CONGRESS AND ADMINISTRATION OFFICIALS IN THE INTEREST OF EXPANDING GLOBAL ACCESS TO MEDICAL TOOLS. PART II-B, LINE 1E: LOBBYING ACTIVITIES RELATED TO PUBLICATIONS OR PUBLISHED OR BROADCAST STATEMENTS INCLUDE THE FOLLOWING ACTIVITIES: PUBLIC COMMUNICATIONS INCLUDED CAMPAIGN WEB PAGES, PRESS RELEASES/STATEMENTS AND SOCIAL MEDIA REGARDING EXPANDING ACCESS TO MEDICAL TOOLS GLOBALLY, PANDEMIC PREPAREDNESS AND RESPONSE, COMBATTING ANTIMICROBIAL RESISTANCE, REAUTHORIZATION OF PEPFAR, AND TRANSPARENCY INTO THE COSTS OF BIOMEDICAL RESEARCH AND DEVELOPMENT. PART II-B, LINE 1G: LOBBYING ACTIVITIES RELATED TO DIRECT CONTACT WITH LEGISLATORS, THEIR STAFFS, GOVERNMENT OFFICIALS, OR A LEGISLATIVE BODY INCLUDE THE FOLLOWING ACTIVITIES: MEETINGS AND SUBMISSIONS TO MEMBERS OF CONGRESS AND GOVERNMENT OFFICIALS RELATING TO EXPANDING GLOBAL ACCESS TO MEDICINES, IMPROVING PANDEMIC PREPAREDNESS AND RESPONSE, REAUTHORIZING PEPFAR, COMBATTING ANTIMICROBIAL RESISTANCE, IMPROVING SEXUAL AND REPRODUCTIVE HEALTH, AND INCREASING TRANSPARENCY IN BIOMEDICAL RESEARCH AND DEVELOPMENT. PART II-B, LINE 1H: LOBBYING ACTIVITIES RELATED TO RALLIES, DEMONSTRATIONS, SEMINARS, CONVENTIONS, SPEECHES, LECTURES OR ANY SIMILAR MEANS INCLUDE THE FOLLOWING ACTIVITIES: PARTICIPATION IN SEVERAL PUBLIC SPEECHES AND LECTURES, IN MEETINGS ABOUT EXPANDING GLOBAL ACCESS TO MEDICINES, IMPROVING PANDEMIC PREPAREDNESS AND RESPONSE, REAUTHORIZING PEPFAR, COMBATTING ANTIMICROBIAL RESISTANCE, IMPROVING SEXUAL AND REPRODUCTIVE HEALTH, AND TRANSPARENCY IN BIOMEDICAL RESEARCH AND DEVELOPMENT.

Additional Data

Return to Form

Software ID:

Software Version:

SCHEDULE D (Form 990)

(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ 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.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
MEDECINS SANS FRONTIERES USA INC

Employer identification number
13-3433452

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.

		(a) Donor advised funds	(b) Funds and other accounts
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 and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).
☐ Preservation of land for public use (e.g., recreation or education)
☐ Preservation of an historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
▶ $

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

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 ▶ $

(ii) Assets included in Form 990, Part X ▶ $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ $

b Assets included in Form 990, Part X ▶ $

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

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- **a** ☐ Public exhibition
- **b** ☐ Scholarly research
- **c** ☐ Preservation for future generations
- **d** ☐ Loan or exchange programs
- **e** ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part 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
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, 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 in 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
1a Beginning of year balance	13,062,947	13,475,770	15,231,498	3,664,090	3,257,492
b Contributions	554,889	459,505	350,000		
c Net investment earnings, gains, and losses	1,270,336	1,758,778	-2,105,728	305,229	427,721
d Grants or scholarships					
e Other expenditures for facilities and programs	2,896,862	2,631,106		46,445	21,123
f Administrative expenses					
g End of year balance	11,991,310	13,062,947	13,475,770	3,922,874	3,664,090

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ▶ 17.800 %

b Permanent endowment ▶ 27.030 %

c Term endowment ▶ 55.170 %

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
(i) Unrelated organizations	3a(i)		No
(ii) Related organizations	3a(ii)		No
b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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
1a Land		18,878,293		18,878,293
b Buildings		34,107,473	6,855,168	27,252,305
c Leasehold improvements		35,247	27,692	7,555
d Equipment		19,900,379	14,098,434	5,801,945
e Other		3,177,460	3,036,780	140,680

Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* . . ▶ 52,080,778

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)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 12.)* ▶		

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)		
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 13.)* ▶		

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)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 15.)* ▶	

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	
CHARITABLE GIFT ANNUITIES PAYABLE	27,315,697
REVOCABLE ENDOWMENT	3,250,000
CAPITALIZED LEASE OBLIGATION	57,389
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 25.)* ▶	30,623,086

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 FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☑

Part XI **Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	777,661,440
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	1,568,186		
b	Donated services and use of facilities	2b	3,488,644		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d	-4,075,823		
e	Add lines **2a** through **2d**			2e	981,007
3	Subtract line **2e** from line **1**			3	776,680,433
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	746,729		
b	Other (Describe in Part XIII.)	4b	-504,236		
c	Add lines **4a** and **4b**			4c	242,493
5	Total revenue. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12.)			5	776,922,926

Part XII **Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	777,560,992
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a	3,488,644		
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d	504,236		
e	Add lines **2a** through **2d**			2e	3,992,880
3	Subtract line **2e** from line **1**			3	773,568,112
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	746,729		
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	746,729
5	Total expenses. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18.)			5	774,314,841

Part XIII
Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
PART V, LINE 4:	THE ORGANIZATION MAINTAINS BOTH DONOR-RESTRICTED AND BOARD-DESIGNATED ENDOWMENT FUNDS. DONOR-RESTRICTED ENDOWMENT FUNDS ARE USED IN ACCORDANCE WITH DONOR STIPULATIONS TO SUPPORT MSF PROGRAMS. THE ORIGINAL PRINCIPAL OF PERMANENT ENDOWMENTS IS PRESERVED IN ACCORDANCE WITH DONOR STIPULATIONS, AND INVESTMENT INCOME IS APPROPRIATED FOR EXPENDITURE BASED ON A SPENDING POLICY DESIGNED TO BALANCE THE NEEDS OF CURRENT PROGRAMS WITH THE GOAL OF PRESERVING ENDOWMENT VALUE OVER TIME. BOARD-DESIGNATED ENDOWMENT FUNDS ARE UNRESTRICTED NET ASSETS THAT THE BOARD OF DIRECTORS HAS DESIGNATED TO FUNCTION AS ENDOWMENTS. THE BOARD-DESIGNATED ENDOWMENTS ARE INTENDED TO PROVIDE LONG-TERM FINANCIAL STABILITY FOR THE ORGANIZATION AND MAY BE USED FOR GENERAL PURPOSES OR SPECIFIC INITIATIVES AS DETERMINED BY THE BOARD. DISTRIBUTIONS FROM BOARD-DESIGNATED ENDOWMENTS FOLLOW THE SAME SPENDING POLICY AS DONOR-RESTRICTED ENDOWMENTS, BASED ON AN ANNUAL MAXIMUM DRAW OF 4% FROM A ROLLING 20 QUARTER AVERAGE OF ENDOWMENT MARKET VALUES. THE ANNUAL DRAW IS REVIEWED AND APPROVED ANNUALLY BY THE ADMINISTRATIVE COMMITTEE.
PART X, LINE 2:	MSF USA IS INCORPORATED AS A NOT-FOR-PROFIT COMPANY PURSUANT TO THE LAWS OF THE STATE OF NEW YORK AND IS EXEMPT FROM FEDERAL AND STATE INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE (IRC). IT THEREFORE, MAKES NO PROVISION FOR INCOME TAXES IN THE ACCOMPANYING FINANCIAL STATEMENTS, EXCEPT AS MAY BE REQUIRED IN CONNECTION WITH ANY UNRELATED BUSINESS INCOME TAXES PURSUANT TO 990T. MSF USA HAS BEEN DETERMINED BY THE INTERNAL REVENUE SERVICE (IRS) TO NOT BE A "PRIVATE FOUNDATION" WITHIN THE MEANING OF SECTION 509(A) OF THE IRC. MSF USA DOES NOT BELIEVE IT HAS TAKEN ANY MATERIAL UNCERTAIN TAX POSITIONS AND, ACCORDINGLY, IT HAS NOT RECORDED ANY LIABILITY FOR UNRECOGNIZED TAX BENEFITS.
PART XI, LINE 2D - OTHER ADJUSTMENTS:	ACTUARIAL LOSS ON ANNUITY AND TRUST OBLIGATIONS -4,054,182. LOSS ON FOREIGN EXCHANGE -21,641.
PART XI, LINE 4B - OTHER ADJUSTMENTS:	FUNDRAISING EVENTS -469,594. RENTAL EXPENSES -34,642.
PART XII, LINE 2D - OTHER ADJUSTMENTS:	FUNDRAISING EVENTS 469,594. RENTAL EXPENSES 34,642.
PART V, LINE 1A, COLUMN (B):	BEGINNING OF YEAR ENDOWMENT FUND BALANCE AT JANUARY 1, 2022 WAS RESTATED TO INCLUDE TERM-RESTRICTED QUASI ENDOWMENTS.

Additional Data

Return to Form

Software ID:

Software Version:

SCHEDULE F (Form 990)
(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.
▶ Attach to Form 990.
▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
MEDECINS SANS FRONTIERES USA INC

Employer identification number
13-3433452

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 Activites 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 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
(1)	CENTRAL AMERICA AND THE CARIBBEAN - ANTIGUA & BARBUDA, ARUBA, BAHAMAS,	55	0	GRANTMAKING		35,904,659
(2)	EAST ASIA AND THE PACIFIC - AUSTRALIA, BRUNEI, BURMA, CAMBODIA,	59	0	GRANTMAKING		3,334,584
(3)	EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA, AUSTRIA, BELGIUM	48	0	GRANTMAKING		30,012,104
(4)	MIDDLE EAST AND NORTH AFRICA - ALGERIA, BAHRAIN, DJIBOUTI, EGYPT,	81	0	GRANTMAKING		112,449,832
(5)	NORTH AMERICA - CANADA AND MEXICO, BUT NOT THE UNITED STATES	26	0	GRANTMAKING		3,104,125
(6)	RUSSIA AND NEIGHBORING STATES - ARMENIA, AZERBIJAN, BELARUS,	78	0	GRANTMAKING		10,890,089
(7)	SOUTH AMERICA - ARGENTINA, BOLIVIA, BRAZIL, CHILE, COLUMBIA, ECUADOR,	19	0	GRANTMAKING		1,357,759
(8)	SOUTH ASIA - AFGHANISTAN, BANGLADESH, BHUTAN, INDIA, MALDIVES, NEPAL,	121	0	GRANTMAKING		32,096,934
(9)	SUB-SAHARAN AFRICA - ANGOLA, BENIN, BOTSWANA, BURKINA FASO,	766	0	GRANTMAKING		386,809,439
(10)						
(11)						
(12)						
(13)						
(14)						
(15)						
(16)						
(17)						
3a	Sub-total	487	0			229,150,086
b	Total from continuation sheets to Part I . . .	766	0			386,809,439
c	**Totals** (add lines 3a and 3b)	1,253	0			615,959,525

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)			CENTRAL AMERICA AND THE CARIBBEAN - ANTIGUA & BARBUDA, ARUBA, BAHAMAS,	MEDICAL ASSISTANCE	35,904,659	WIRE	0		
(2)			EAST ASIA AND THE PACIFIC - AUSTRALIA, BRUNEI, BURMA, CAMBODIA,	MEDICAL ASSISTANCE	3,334,584	WIRE	0		
(3)			EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA, AUSTRIA, BELGIUM	MEDICAL ASSISTANCE	30,012,104	WIRE	0		
(4)			MIDDLE EAST AND NORTH AFRICA - ALGERIA, BAHRAIN, DJIBOUTI, EGYPT,	MEDICAL ASSISTANCE	112,449,832	WIRE	0		
(5)			NORTH AMERICA - CANADA AND MEXICO, BUT NOT THE UNITED STATES	MEDICAL ASSISTANCE	3,104,125	WIRE	0		
(6)			RUSSIA AND NEIGHBORING STATES - ARMENIA, AZERBIJAN, BELARUS,	MEDICAL ASSISTANCE	10,890,089	WIRE	0		
(7)			SOUTH AMERICA - ARGENTINA, BOLIVIA, BRAZIL, CHILE, COLUMBIA, ECUADOR,	MEDICAL ASSISTANCE	1,357,759	WIRE	0		
(8)			SOUTH ASIA - AFGHANISTAN, BANGLADESH, BHUTAN, INDIA, MALDIVES, NEPAL,	MEDICAL ASSISTANCE	32,096,934	WIRE	0		
(9)			SUB-SAHARAN AFRICA - ANGOLA, BENIN, BOTSWANA, BURKINA FASO,	MEDICAL ASSISTANCE	386,809,439	WIRE	0		
(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 . . . . ▶ 7

3 Enter total number of other organizations or entities . . . . ▶ 0

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.

ReturnReference	Explanation
PART I, LINE 2:	THE MSF USA BOARD OF DIRECTORS (BOD) IS THE BODY THAT HAS FINAL OVERSIGHT OF THE DISTRIBUTION OF GRANTS. WHEN MAKING ITS FUNDING DETERMINATIONS THE BOARD OF DIRECTORS RELIES ON THE REVIEW AND RECOMMENDATION OF A PROGRAM COMMITTEE (PC) OF BOARD MEMBERS, AND IS SUPPORTED BY SUBJECT MATTER EXPERTS FROM THE GRANT MANAGEMENT UNIT (GMU), FINANCE, AND COMPLIANCE COUNSEL. THE GMU HAS DAY-TO-DAY RESPONSIBILITY FOR MANAGING THE DISTRIBUTION TO AND OVERSEEING THE USE OF FUNDS BY RECIPIENTS CONSISTENT WITH THE TERMS OF MSF USA GRANT AGREEMENTS. ANNUAL GRANT PLANNING, ASSESSMENT, AND MANAGEMENT ACTIVITIES 1) PLANNING AND ASSESSMENT - AT THE BEGINNING OF EACH FISCAL YEAR, MSF USA ALIGNS ITS GRANT MAKING STRATEGIC ORIENTATIONS WITH THE PRIORITIES ESTABLISHED THROUGH REGULAR PROGRAM-BASED NEEDS ASSESSMENTS. THE GMU REVIEWS AND PC APPRAISES REQUESTS FOR GRANT FUNDING AGAINST THESE STRATEGIES AND PRIORITIES. - AT THE BEGINNING OF EACH FISCAL YEAR, GRANTEES SUBMIT PROPOSALS FOR FUNDING AND GIVE PRESENTATIONS TO THE PC AND/OR BOD ON THEIR OPERATIONAL PLAN FOR THE YEAR. EACH GRANTEE ALSO SUBMITS ITS WRITTEN ANNUAL PLAN AND/OR OPERATIONAL PLAN AS REFERENCE. - BASED ON THE ANNUAL PLANS, OPERATIONAL PLANS, AND NEEDS ASSESSMENTS, THE GRANTEE SUBMITS A LIST OF COUNTRIES AND PROGRAMS FOR WHICH THEY REQUEST FUNDING FROM MSF USA. - THE GMU PREPARES A GRANT APPRAISAL INCLUDING KEY DETAILS OF THE GRANTEE'S ANNUAL STRATEGIC PLANS AND ASSESSMENT, PROJECT DETAILS, FINANCIAL REQUESTS AND PROPOSED ALLOCATIONS, AND GRANTEE'S COMPLIANCE STATUS. GMU WILL SUBMIT A LIST OF PROPOSED COUNTRIES/PROJECTS FOR GRANT FUNDING TO PC. THE PC REVIEWS THIS LIST, AND BASED ON THE GRANT ASSESSMENT PROCESS WILL DISCUSS AND MAKE RECOMMENDATIONS TO THE BOD FOR APPROVAL AS APPROPRIATE. 2) GRANT MANAGEMENT AND OVERSIGHT - MSF USA USES GRANT APPRAISAL AND ASSESSMENT PROCESS TO INFORM THE TERMS AND CONDITIONS OF ITS GRANT AGREEMENT, INCLUDING FINANICAL AND PROGRAM REPORTING, LIMITATIONS ON THE USE OF FUNDS, COMPLIANCE STANDARDS (INCLUDING U.S. GOVERNMENT SANCTIONS, IF ANY), AND OTHER TERMS AND CONDITIONS. - THROUGHOUT THE YEAR MSF USA AND THE GRANTEE MAINTAIN ONGOING DISCUSSIONS FOCUSED ON GRANT PROGRESS, INCLUDING USE OF FUNDS AGAINST BUDGET AND POSSIBLE BARRIERS TO SUCCESS. MSF USA WILL REVIEW OR, IF APPROPRIATE, INITIATE REQUESTS FOR PROJECT CHANGES, BUDGET REVISIONS OR OTHER MATERIAL CHANGES TO TERMS AND CONDITIONS AS NEEDED AND REVIEWED AND APPROVED BY THE BOARD - WITHIN 60 DAYS OF THE CLOSE OF THE FISCAL YEAR, MSF USA AND THE GRANTEE ENGAGE IN RECONCILIATION OF THE USE OF GRANT FUNDS FOR A PARTICULAR COUNTRY/PROJECT. THE RECONCILIATION IS REVIEWED BY THE PC FOR BOD APPROVAL (AND MODIFICATION) AS APPROPRIATE. - MSF USA RESERVES THE RIGHT TO AUDIT THE GRANT RECIPIENT FOR PURPOSES OF ASSESSING USE OF FUNDS AND COMPLIANCE WITH THE TERMS AND CONDITIONS OF THE GRANT AGREEMENT. IN ADDITION, THE GMU REVIEWS THE FINAL REPORTS AND ENSURES THAT NARRATIVE CONTENT AND FINAL FINANCIALS CONFORM TO THE END OF YEAR RECONCILIATION. IN THE EVENT THE FINAL REPORT DEVIATES FROM THE GRANT TERMS OR THE END OF YEAR RECONCILIATION, MSF USA HAS THE RIGHT TO ADJUST FUTURE GRANTS OR REQUIRE A REFUND AS APPROPRIATE.

Additional Data

Software ID:

Software Version:

SCHEDULE G (Form 990) (Rev. January 2025)

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, lines 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
MEDECINS SANS FRONTIERES USA INC

Employer identification number
13-3433452

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? Yes	No	(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
1 LAUTMANN MASKA NEILL & COMPANY 1730 RHODE ISLAND AVENUE NW SUITE WASHINGTON, DC 20036	STRATEGY & IMPLEMENTATION OF DIRECT MAIL MARKETING		No	79,833,489	1,880,500	77,952,989
2 BLUE STATE DIGITAL 3 WORLD TRADE CENTER 30TH FL 175 NEW YORK, NY 10007	DIGITAL FUNDRAISING		No	58,269,964	4,308,218	53,961,746
3 CHONG & KOSTER LLC 1640 RHODE ISLAND AVE NW SUITE 600 WASHINGTON, DC 20036	DIGITAL FUNDRAISING		No	44,025,449	4,842,826	39,182,623
4 CELCO 8001 FORBES PLACE SUITE 211 SPRINGFIELD, VA 221512205	ACQUISITION LIST BROKER		No	10,743,801	1,559,300	9,184,501
5 GIVEBRIDGE 525 W MONROE STREET SUITE 900 CHICAGO, IL 60661	STREET CANVASSING FUNDRAISING		No	9,563,672	7,233,394	2,330,278
6 ANSWERNET 550 BERRY ST WINNIPEG, MANITOBA CA R3H 0R9	INBOUND TELEMARKETING/CUSTOMER SERVICE		No	4,097,643	593,644	3,503,999
7 PERSONAL FUNDRAISING SERVICES 10 S RIVERSIDE PLAZA SUITE 875 P CHICAGO, IL 60606	STREET CANVASSING FUNDRAISING		No	3,054,601	2,814,690	239,911
8 ASCENTA GROUP INC 315 W 36TH STREET NEW YORK, NY 10018	STREET CANVASSING FUNDRAISING		No	2,669,678	2,495,490	174,188
9 SD&A TELESERVICES INC 5757 W CENTURY BLVD STE 300 LOS ANGELES, CA 90045	OUTBOUND TELEMARKETING		No	1,414,078	829,676	584,402
10 PUBLIC INTEREST COMMUNICATIONS 6521 W 91ST ST WESTINSTER, CO 800312916	OUTBOUND TELEMARKETING		No	602,639	145,228	457,411
Total . . . . ▶				214,275,014	26,702,966	187,572,048

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.

AL, AK, AR, CA, CO, CT, DC, FL, GA, IL, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, TN, UT, VA, WA, WV, WI

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 SUMMER GAMES DONE QUICK (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	2,546,290			2,546,290
	2 Less: Contributions	2,076,696			2,076,696
	3 Gross income (line 1 minus line 2)	469,594			469,594
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	100,144			100,144
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	369,450			369,450
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				469,594
	11 Net income summary. Subtract line 10 from line 3, column (d) ▶				0

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	☐ Yes ________ % ☐ No	☐ Yes ________ % ☐ No	☐ Yes ________ % ☐ 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: ____________

11 Does the organization conduct gaming activities with nonmembers? . . . . ☐ Yes ☐ No

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

13 Indicate the percentage of gaming activity conducted in:

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

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

Name ▶

Address ▶

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

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

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

Name ▶

Address ▶

16 Gaming manager information:

Name ▶

Gaming manager compensation ▶ $

Description of services provided ▶

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

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

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

Part IV **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Return Reference	Explanation

Additional Data

Return to Form

Software ID:

Software Version:

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Schedule I (Form 990)

(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
MEDECINS SANS FRONTIERES USA INC

Employer identification number
13-3433452

Part I General Information on Grants and Assistance

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

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.

Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) GOOD SHEPHERD UNITED CHURCH OF CHRIST 17750 S LA CANADA DRIVE SAHUARITA,AZ 85629	86-0693390		8,002	0			MEDICAL HUMANITARIAN ASSISTANCE
(2) CENTER FOR DISASTER PHILANTHROPY ONE THOMAS CIRCLE SUITE 700 WASHINGTON,DC 20005	45-5257937	501(C)(3)	90,217	0			MEDICAL HUMANITARIAN ASSISTANCE

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . ▶ 2

3 Enter total number of other organizations listed in the line 1 table . . . . ▶ 0

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	**(b)** Number of recipients	**(c)** Amount of cash grant	**(d)** Amount of noncash assistance	**(e)** Method of valuation (book, FMV, appraisal, other)	**(f)** Description of noncash assistance
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Return Reference	Explanation
PART I, LINE 2:	PLEASE SEE SCHEDULE F FOR GRANT MONITORING PROCEDURES.

Additional Data

Return to Form

Software ID:
Software Version:

Schedule J
(Form 990)
(Rev. January 2025)
Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
MEDECINS SANS FRONTIERES USA INC

Employer identification number
13-3433452

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax idemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (e.g., maid, chauffeur, chef)			
b	If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	**1b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?	**2**		
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. ☑ Compensation committee ☐ Written employment contract ☑ Independent compensation consultant ☑ Compensation survey or study ☐ Form 990 of other organizations ☑ Approval by the board or compensation committee			
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**		No
c	Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.	**4c**		No
	Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	**5a**		No
b	Any related organization? . . . . If "Yes," on line 5a or 5b, describe in Part III.	**5b**		No
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	**6a**		No
b	Any related organization? . . . . If "Yes," on line 6a or 6b, describe in Part III.	**6b**		No
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**		No
8	Were any amounts reported on Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	**8**		No
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	**9**		

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		**(B)** Breakdown of W-2, 1099-MISC compensation, and/or 1099-NEC			**(C)** Retirement and other deferred compensation	**(D)** Nontaxable benefits	**(E)** Total of columns (B)(i)-(D)	**(F)** Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	**(ii)** Bonus & incentive compensation	**(iii)** Other reportable compensation				
1 AVRIL BENOIT CHIEF EXECUTIVE OFFICER	(i)	351,008	0	0	18,650	17,303	386,961	0
	(ii)	0	0	0	0	0	0	0
2 ANDRES MALDONADO SEGLER DEPUTY TO THE SECRETARY GENERAL	(i)	289,162	0	0	15,818	33,621	338,601	0
	(ii)	0	0	0	0	0	0	0
3 CARRIE TEICHER CHIEF PROGRAMS OFFICER	(i)	254,435	0	0	14,515	50,644	319,594	0
	(ii)	0	0	0	0	0	0	0
4 REBEKAH VARELA CHIEF OPERATING OFFICER	(i)	268,631	0	0	15,068	29,764	313,463	0
	(ii)	0	0	0	0	0	0	0
5 KAVITA MENON CHIEF COMMUNICATIONS OFFICER	(i)	246,024	0	0	13,739	50,644	310,407	0
	(ii)	0	0	0	0	0	0	0
6 JOHN RYAN BROOKS INT'L INFO SYSTEMS COORDINATOR	(i)	259,537	0	0	14,361	33,419	307,317	0
	(ii)	0	0	0	0	0	0	0
7 JAY CHAUDHURI CHIEF TECHNOLOGY OFFICER	(i)	233,537	0	0	13,157	50,644	297,338	0
	(ii)	0	0	0	0	0	0	0
8 MIKHAELA REID SR.DIR.,INTEGRATED CHANNEL MARKETING	(i)	224,376	0	0	12,678	50,644	287,698	0
	(ii)	0	0	0	0	0	0	0
9 CAMERON WRIGLEY CHIEF FINANCIAL OFFICER	(i)	235,034	0	0	13,157	34,770	282,961	0
	(ii)	0	0	0	0	0	0	0
10 DEBORAH GARCIA CHIEF DEVELOPMENT OFFICER	(i)	249,656	0	0	13,856	17,504	281,016	0
	(ii)	0	0	0	0	0	0	0
11 ALLISON WESTFIELD-JAMES CHIEF PEOPLE CULTURE & INCLUSION OFF	(i)	219,934	0	0	21,494	34,621	276,049	0
	(ii)	0	0	0	0	0	0	0
12 ELLEN WILLMOTT GENERAL COUNSEL	(i)	234,648	0	0	12,969	17,303	264,920	0
	(ii)	0	0	0	0	0	0	0
13 MARY VONCKX SR. DIRECTOR OF GRANTS	(i)	219,004	0	0	12,788	29,616	261,408	0
	(ii)	0	0	0	0	0	0	0
14 SHEILA SHETTLE HEAD OF COMM. ACCESS CAMPAIGN	(i)	196,003	0	0	11,366	50,644	258,013	0
	(ii)	0	0	0	0	0	0	0
15 TIFFANY WOLLIN SR. DIR., IND. GIVING & STRAT. PHILA	(i)	223,616	0	0	12,672	17,504	253,792	0
	(ii)	0	0	0	0	0	0	0
16 ALEXA ADAM DIR., FOUNDATIONS & CORPORATIONS	(i)	190,936	0	0	11,131	50,644	252,711	0
	(ii)	0	0	0	0	0	0	0
17 SANDRA MURILLO MEDIA RELATIONS DIRECTOR	(i)	190,948	0	0	11,077	50,644	252,669	0
	(ii)	0	0	0	0	0	0	0
18 ELIAS PRIMOFF EDITORIAL DIRECTOR	(i)	186,394	0	0	10,799	50,443	247,636	0
	(ii)	0	0	0	0	0	0	0
19 NORTHAN HURTADO HERIERA HEAD OF MEDICAL UNIT	(i)	195,685	0	0	11,324	37,132	244,141	0
	(ii)	0	0	0	0	0	0	0
20 SARAH AUTRY SR. DIR., DEVELOPMENT OPERATIONS	(i)	207,554	0	0	11,766	17,504	236,824	0
	(ii)	0	0	0	0	0	0	0
21 CLAIRE BRUTEN PAUL DIRECTOR OF FINANCE	(i)	174,215	0	0	10,159	49,644	234,018	0
	(ii)	0	0	0	0	0	0	0
22 MEGAN MCGUIRE INTERSECTIONAL HEALTH DATA STRAT. AD	(i)	172,894	0	0	10,970	38,205	222,069	0
	(ii)	0	0	0	0	0	0	0
23 JENNIFER NEWELL REPRESENTATIVE TO THE UNITED NATIONS	(i)	180,058	0	0	10,627	28,414	219,099	0
	(ii)	0	0	0	0	0	0	0
24 ELLA WATSON-STRYKER HUMANITARIAN REPRESENTATIVE	(i)	184,030	0	0	10,582	17,303	211,915	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation

Additional Data

Return to Form

Software ID:

Software Version:

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.
▶ Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047
2024
Open to Public Inspection

Name of the organization
MEDECINS SANS FRONTIERES USA INC

Employer identification number
13-3433452

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures .				
3 Art—Fractional interests . .				
4 Books and publications . .				
5 Clothing and household goods				
6 Cars and other vehicles . .				
7 Boats and planes				
8 Intellectual property . . .				
9 Securities—Publicly traded .	X	2,537	40,444,384	NYSE
10 Securities—Closely held stock .				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous . .				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other . . .				
15 Real estate—Residential .				
16 Real estate—Commercial . .				
17 Real estate—Other . . .				
18 Collectibles				
19 Food inventory . . .				
20 Drugs and medical supplies .				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens . .				
24 Archeological artifacts . . .				
25 Other ▶ (____________)				
26 Other ▶ (____________)				
27 Other ▶ (____________)				
28 Other ▶ (____________)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement	**29**	2		
			Yes	**No**
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		**30a**		No
b If "Yes," describe the arrangement in Part II.				
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?		**31**	Yes	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		**32a**		No
b If "Yes," describe in Part II.				
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.				

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference	Explanation
PART I, COLUMN (B):	THE AMOUNT IN COLUMN B REPRESENTS THE NUMBER OF CONTRIBUTIONS RECEIVED.

Additional Data

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SCHEDULE O
(Form 990)
(Rev. January 2025)
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.
Attach to Form 990 or 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
MEDECINS SANS FRONTIERES USA INC

Employer identification number
13-3433452

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 4	THE BYLAWS WERE AMENDED BY AN AFFIRMATIVE VOTE OF THE BOARD AT A MEETING IN MAY 2024, AT WHICH A QUORUM WAS PRESENT, TO RETITLE THE ROLE OF THE EXECUTIVE DIRECTOR TO CHIEF EXECUTIVE OFFICER (CEO) AND ALIGN THE AUTHORITIES OF THE CEO WITH THE CEO ROLE.
FORM 990, PART VI, SECTION A, LINE 6	IN ACCORDANCE WITH THE PROVISIONS OF SECTION 601(A) OF THE NOT-FOR-PROFIT CORPORATION LAW OF THE STATE OF NEW YORK (THE "NPCL"), MEDECINS SANS FRONTIERES U.S.A., INC. (THE "CORPORATION") WILL HAVE TWO CLASSES OF MEMBERSHIP: ASSOCIATION MEMBERS AND DIRECTOR MEMBERS. ASSOCIATION MEMBERS: THE ASSOCIATION MEMBERS WILL BE ALL PERSONS GRANTED ASSOCIATION MEMBERSHIP PURSUANT TO WRITTEN GUIDELINES FROM TIME TO TIME BY THE BOARD OF DIRECTORS, AND FOR THE AVOIDANCE OF DOUBT, PERSONS GRANTED "PROVISIONAL MEMBERSHIP OR SIMILAR STATUS ARE NOT ASSOCIATION MEMBERS. DIRECTOR MEMBERS: ALL MEMBERS OF THE BOARD OF DIRECTORS OF THE CORPORATION THEN IN THE OFFICE WHO ARE NOT OTHERWISE ALREADY ASSOCIATION MEMBERS.
FORM 990, PART VI, SECTION A, LINE 7A	MEMBERS OF THE ORGANIZATION ELECT A MAJORITY OF THE BOARD OF DIRECTORS.
FORM 990, PART VI, SECTION A, LINE 7B	WHILE THE BOARD OF DIRECTORS MAKES A DETERMINATION AS TO THE DISTRIBUTION OF ASSETS AT DISSOLUTION, NY LAW REQUIRES COURT APPROVAL OF THE DISTRIBUTION PLAN.
FORM 990, PART VI, SECTION B, LINE 11B	FORM 990 WAS PREPARED BY A NATIONALLY RECOGNIZED ACCOUNTING FIRM IN CONJUNCTION WITH THE ORGANIZATION'S FINANCIAL DEPARTMENT. A FINAL DRAFT OF THE 990 WAS SHARED WITH THE ADMINISTRATIVE COMMITTEE AND WITH ALL THE MEMBERS OF THE BOARD OF DIRECTORS WITH AN OPPORTUNITY FOR THEM TO COMMENT OR MAKE INQUIRY BEFORE IT WAS FILED WITH THE INTERNAL REVENUE SERVICE.
FORM 990, PART VI, SECTION B, LINE 12C	UPON JOINING THE ORGANIZATION ALL BOARD MEMBERS AND STAFF ARE REQUIRED TO COMPLETE AND SIGN A CONFLICT OF INTEREST STATEMENT AFTER REVIEWING THE CONFLICT OF INTEREST POLICY. ADDITIONALLY, STAFF AND THE BOARD ARE REQUIRED TO IMMEDIATELY REPORT ANY ACTUAL OR APPARENT CONFLICTS THAT MAY ARISE FOR APPROPRIATE MANAGEMENT. FURTHER, ANNUALLY, KEY EMPLOYEES (AND OTHERS AS DESIGNATED BY MANAGEMENT) AND BOARD MEMBERS ARE REQUIRED TO COMPLETE A CONFLICT OF INTEREST STATEMENT REPORTING ANY CONFLICTS WHICH IS REPORTED TO THE AUDIT AND RISK COMMITTEE OF THE BOARD OF DIRECTORS.
FORM 990, PART VI, SECTION B, LINE 15	MSF-USA APPLIES A STRUCTURED PROCESS, REVIEWED BIANNUALLY, TO DETERMINE THE COMPENSATION OF ITS CEO AND OTHER KEY OFFICERS. THE BOARD OF DIRECTORS OVERSEES THIS PROCESS, WITH CONFLICTED BOARD MEMBERS EXCUSED, IT INCORPORATES INDEPENDENTLY ACQUIRED MARKET COMPARABILITY DATA, INCLUDING SALARY STUDIES FROM A LEADING ORGANIZATIONAL CONSULTANT,AS WELL AS INTERNAL BENCHMARKING ANALYSES, SOURCED FROM SIMILARLY SITUATED ORGANIZATIONS IN THE NONPROFIT AND HUMANITARIAN SECTORS. IN 2024, MSF-USA REINFORCED ITS COMMITMENT TO COMPENSATION PRACTICES THAT ARE TRANSPARENT, FISCALLY RESPONSIBLE, AND ALIGNED WITH OUR ORGANIZATIONAL VALUES AROUND EQUITY AND ACCOUNTABILITY. WHILE THE CORE REVIEW PROCESS REMAINED CONSISTENT WITH THE PRIOR YEAR, GREATER EMPHASIS WAS PLACED ON INTERNAL PAY EQUITY AND PRECISE DOCUMENTATION OF RATIONALE. AT THE MAY 2024 MEETING, THE BOARD REVIEWED AND APPROVED THE CEO AND BOARD PRESIDENT SALARIES (WITH CONFLICTED BOARD MEMBERS EXCUSED FROM DELIBERATION AND VOTE). IN 2024, THE CEO, RELYING ON THE NEW SALARY STRUCTURE AS APPROVED BY THE BOARD, REVIEWED AND APPROVED SALARY ADJUSTMENTS FOR STAFF FOR IMPLEMENTATION IN 2025. THIS REFLECTS OUR CONTINUED EFFORTS TO ENSURE THAT COMPENSATION DECISIONS ARE NOT ONLY COMPLIANT WITH IRS STANDARDS FOR REASONABLENESS BUT ALSO RESPONSIVE TO EVOLVING EXPECTATIONS REGARDING FAIRNESS, WORKFORCE SUSTAINABILITY, AND TRUST.
FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.
FORM 990, PART XI, LINE 9:	ACTUARIAL LOSS ON ANNUITY AND TRUST OBLIGATIONS -4,054,182. LOSS ON FOREIGN EXCHANGE -21,641.
FORM 990, PART XII, LINE 2B	THE ORGANIZATION'S FINANCIAL STATEMENTS ARE INCLUDED IN AUDITED INTERNATIONAL FINANCIAL STATEMENTS BASED ON A COMBINATION. THE INTERNATIONAL FINANCIAL REPRESENTS AN AGGREGATION OF THE FINANCIAL STATEMENTS OF THE 24 SECTIONS, 18 BRANCH OFFICES, NUMEROUS SATELLITES AND MSF INTERNATIONAL.

Additional Data

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