

Form 990-PF Department of the Treasury Internal Revenue Service

Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990PF for instructions and the latest information.

OMB No. 1545-0047 2023 Open to Public Inspection

For calendar year 2023, or tax year beginning 05-01-2023, and ending 04-30-2024

Name of foundation: WORLD AID RUNNERS. A Employer identification number: 92-3145586. B Telephone number: (513) 284-4181. C If exemption application is pending, check here. D 1. Foreign organizations, check here. D 2. Foreign organizations meeting the 85% test, check here and attach computation. E If private foundation status was terminated under section 507(b)(1)(A), check here. F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here. G Check all that apply: Initial return, Final return, Address change, etc. H Check type of organization: Section 501(c)(3) exempt private foundation. I Fair market value of all assets at end of year: \$53. J Accounting method: Cash.

Table with 5 columns: (a) Revenue and expenses per books, (b) Net investment income, (c) Adjusted net income, (d) Disbursements for charitable purposes. Rows include Revenue (1-12) and Operating and Administrative Expenses (13-23). Total Revenue: 10,754. Total Expenses: 31,169.

0	<b>24 Total operating and administrative expenses.</b> Add lines 13 through 23 . . . . .	54,735	0	54,735
	<b>25</b> Contributions, gifts, grants paid . . . . .	0		0
	<b>26 Total expenses and disbursements.</b> Add lines 24 and 25	54,735	0	54,735
	<b>27</b> Subtract line 26 from line 12:			
	<b>a Excess of revenue over expenses and disbursements</b>	-43,981		
	<b>b Net investment income</b> (if negative, enter -0-)		0	
	<b>c Adjusted net income</b> (if negative, enter -0-)			

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11289X

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Part II	Balance Sheets	Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)	Beginning of year			End of year		
			(a) Book Value	(b) Book Value	(c) Fair Market Value	(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	<b>1</b> Cash—non-interest-bearing . . . . .		3,779	53	53			
	<b>2</b> Savings and temporary cash investments . . . . .							
	<b>3</b> Accounts receivable ▶ _____ Less: allowance for doubtful accounts ▶ _____							
	<b>4</b> Pledges receivable ▶ _____ Less: allowance for doubtful accounts ▶ _____							
	<b>5</b> Grants receivable . . . . .							
	<b>6</b> Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions) . . . . .							
	<b>7</b> Other notes and loans receivable (attach schedule) ▶ _____ Less: allowance for doubtful accounts ▶ _____							
	<b>8</b> Inventories for sale or use . . . . .							
	<b>9</b> Prepaid expenses and deferred charges . . . . .							
	<b>10a</b> Investments—U.S. and state government obligations (attach schedule)							
	<b>b</b> Investments—corporate stock (attach schedule) . . . . .							
	<b>c</b> Investments—corporate bonds (attach schedule) . . . . .							
	<b>11</b> Investments—land, buildings, and equipment: basis ▶ _____ Less: accumulated depreciation (attach schedule) ▶ _____							
	<b>12</b> Investments—mortgage loans . . . . .							
	<b>13</b> Investments—other (attach schedule) . . . . .							
	<b>14</b> Land, buildings, and equipment: basis ▶ _____ Less: accumulated depreciation (attach schedule) ▶ _____							
<b>15</b> Other assets (describe ▶ _____)								
<b>16 Total assets</b> (to be completed by all filers—see the instructions. Also, see page 1, item I)			3,779	53	53			
Liabilities	<b>17</b> Accounts payable and accrued expenses . . . . .							
	<b>18</b> Grants payable . . . . .							
	<b>19</b> Deferred revenue . . . . .							
	<b>20</b> Loans from officers, directors, trustees, and other disqualified persons		6,500	46,755				
	<b>21</b> Mortgages and other notes payable (attach schedule) . . . . .							
	<b>22</b> Other liabilities (describe ▶ _____)							
	<b>23 Total liabilities</b> (add lines 17 through 22) . . . . .		6,500	46,755				
Assets or Fund Balances	<b>Foundations that follow FASB ASC 958, check here</b> ▶ <input checked="" type="checkbox"/> <b>and complete lines 24, 25, 29 and 30.</b>							
	<b>24</b> Net assets without donor restrictions . . . . .		-2,721	-46,702				
	<b>25</b> Net assets with donor restrictions . . . . .							
	<b>Foundations that do not follow FASB ASC 958, check here</b> ▶ <input type="checkbox"/> <b>and complete lines 26 through 30.</b>							
	<b>26</b> Capital stock, trust principal, or current funds . . . . .							
<b>27</b> Paid-in or capital surplus, or land, bldg., and equipment fund								
<b>28</b> Retained earnings, accumulated income, endowment, or other funds								
<b>29</b> Total net assets or fund balances (see instructions)								

<b>Ne</b>	<b>29</b>	Total net assets or fund balances (see instructions) . . . . .	-2,721	-46,702
	<b>30</b>	Total liabilities and net assets/fund balances (see instructions) . . . . .	3,779	53

**Part III Analysis of Changes in Net Assets or Fund Balances**

<b>1</b>	Total net assets or fund balances at beginning of year—Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return) . . . . .	<b>1</b>	-2,721
<b>2</b>	Enter amount from Part I, line 27a . . . . .	<b>2</b>	-43,981
<b>3</b>	Other increases not included in line 2 (itemize) ▶ _____	<b>3</b>	
<b>4</b>	Add lines 1, 2, and 3 . . . . .	<b>4</b>	-46,702
<b>5</b>	Decreases not included in line 2 (itemize) ▶ _____	<b>5</b>	
<b>6</b>	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 29 . . . . .	<b>6</b>	-46,702

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**Part IV Capital Gains and Losses for Tax on Investment Income**

	(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
<b>1a</b>				
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
<b>a</b>				
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>				

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col.(h))
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
<b>a</b>			
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b>			

<b>2</b>	Capital gain net income or (net capital loss) <span style="font-size: 2em;">}</span> <span style="font-size: 0.8em;">If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7</span>	<b>2</b>	
<b>3</b>	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8 <span style="font-size: 2em;">}</span>	<b>3</b>	

**Part V Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see instructions)**

<b>1a</b>	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ <b>(attach copy of letter if necessary—see instructions)</b>	<b>1</b>	0
<b>b</b>	All other domestic foundations enter 1.39% (0.0139) of line 27b. Exempt foreign organizations enter 4% (0.04) of Part I, line 12, col. (b)	<b>2</b>	
<b>2</b>	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	<b>3</b>	
<b>3</b>	Add lines 1 and 2. . . . .	<b>4</b>	
<b>4</b>	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	<b>5</b>	
<b>5</b>	<b>Tax based on investment income.</b> Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	<b>6</b>	
<b>6</b>	Credits/Payments:		
<b>a</b>	2023 estimated tax payments and 2022 overpayment credited to 2023	<b>6a</b>	
<b>b</b>	Exempt foreign organizations—tax withheld at source . . . . .	<b>6b</b>	
<b>c</b>	Tax paid with application for extension of time to file (Form 8868) . . . . .	<b>6c</b>	
<b>d</b>	Backup withholding erroneously withheld . . . . .	<b>6d</b>	
<b>7</b>	Total credits and payments. Add lines 6a through 6d. . . . .	<b>7</b>	
<b>8</b>	Enter any <b>penalty</b> for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached.	<b>8</b>	
<b>9</b>	<b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b> . . . . . ▶	<b>9</b>	

<b>10</b>	<b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b> . . . ▶	<b>10</b>	
<b>11</b>	Enter the amount of line 10 to be: <b>Credited to 2024 estimated tax</b> ▶	<b>Refunded</b> ▶	<b>11</b>

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**Part VI-A Statements Regarding Activities**

	Yes	No
<b>1a</b> During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign? . . . . .		<b>No</b>
<b>b</b> Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition. . . . . <i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.</i>		<b>No</b>
<b>c</b> Did the foundation file <b>Form 1120-POL</b> for this year?. . . . .		<b>No</b>
<b>d</b> Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: <b>(1)</b> On the foundation. ▶ \$ _____ <b>(2)</b> On foundation managers. ▶ \$ _____		
<b>e</b> Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ \$ _____		
<b>2</b> Has the foundation engaged in any activities that have not previously been reported to the IRS? . . . . . <i>If "Yes," attach a detailed description of the activities.</i>		<b>No</b>
<b>3</b> Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes</i> . . . . .		<b>No</b>
<b>4a</b> Did the foundation have unrelated business gross income of \$1,000 or more during the year?. . . . .		<b>No</b>
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year?. . . . .		
<b>5</b> Was there a liquidation, termination, dissolution, or substantial contraction during the year? . . . . . <i>If "Yes," attach the statement required by General Instruction T.</i>		<b>No</b>
<b>6</b> Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: round bullet By language in the governing instrument, or round bullet By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument? . . . . .	<b>Yes</b>	
<b>7</b> Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XIV.</i> . . . . .		<b>No</b>
<b>8a</b> Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ NM _____		
<b>b</b> If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If "No," attach explanation .</i>	<b>Yes</b>	
<b>9</b> Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2023 or the taxable year beginning in 2023? See the instructions for Part XIII. <i>If "Yes," complete Part XIII</i> . . . . .	<b>Yes</b>	
<b>10</b> Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i> . . . . .		<b>No</b>
<b>11</b> At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," attach schedule. See instructions.</i> . . . . .		<b>No</b>
<b>12</b> Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? <i>If "Yes," attach statement. See instructions</i> . . . . .		<b>No</b>
<b>13</b> Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ N/A	<b>Yes</b>	
<b>14</b> The books are in care of ▶ JOHN GARDNER Telephone no. ▶ (513) 284-4181  Located at ▶ 1717 DIXIE HWY SUITE 411 MAILBOX 26 FORT WRIGHT KY ZIP+4 ▶ 41011		
<b>15</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of <b>Form 1041</b> —check here . . . . . ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year . . . . . ▶ <b>15</b>		
<b>16</b> At any time during calendar year 2023, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? . . . . . See the instructions for exceptions and filing requirements for FinCEN Form 114. <i>If "Yes", enter the name of the foreign country ▶</i>		<b>No</b>

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**Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required**

<b>File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.</b>		Yes	No
<b>1a</b>	During the year did the foundation (either directly or indirectly):		
	<b>(1)</b> Engage in the sale or exchange, or leasing of property with a disqualified person? . . . . .	<b>1a(1)</b>	No
	<b>(2)</b> Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? . . . . .	<b>1a(2)</b>	No
	<b>(3)</b> Furnish goods, services, or facilities to (or accept them from) a disqualified person? . . . . .	<b>1a(3)</b>	No
	<b>(4)</b> Pay compensation to, or pay or reimburse the expenses of, a disqualified person? . . . . .	<b>1a(4)</b>	No
	<b>(5)</b> Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? . . . . .	<b>1a(5)</b>	No
	<b>(6)</b> Agree to pay money or property to a government official? ( <b>Exception.</b> Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) . . . . .	<b>1a(6)</b>	No
<b>b</b>	If any answer is "Yes" to 1a(1)–(6), did <b>any</b> of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions. . . . .	<b>1b</b>	
<b>c</b>	Organizations relying on a current notice regarding disaster assistance check here. . . . . <input type="checkbox"/>		
<b>d</b>	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2023? . . . . .	<b>1d</b>	
<b>2</b>	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
<b>a</b>	At the end of tax year 2023, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2023? . . . . . If "Yes," list the years ► 20___, 20___, 20___, 20___	<b>2a</b>	No
<b>b</b>	Are there any years listed in 2a for which the foundation is <b>not</b> applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to <b>all</b> years listed, answer "No" and attach statement—see instructions.) . . . . .	<b>2b</b>	
<b>c</b>	If the provisions of section 4942(a)(2) are being applied to <b>any</b> of the years listed in 2a, list the years here. ► 20___, 20___, 20___, 20___		
<b>3a</b>	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? . . . . .	<b>3a</b>	No
<b>b</b>	If "Yes," did it have excess business holdings in 2023 as a result of <b>(1)</b> any purchase by the foundation or disqualified persons after May 26, 1969; <b>(2)</b> the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or <b>(3)</b> the lapse of the 10-, 15-, or 20-year first phase holding period?(Use <i>Schedule C, Form 4720</i> , to determine if the foundation had excess business holdings in 2023.) . . . . .	<b>3b</b>	
<b>4a</b>	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	<b>4a</b>	No
<b>b</b>	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2023? . . . . .	<b>4b</b>	No

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**Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required** (continued)

		Yes	No
<b>5a</b>	During the year did the foundation pay or incur any amount to:		
	<b>(1)</b> Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?. . . . .	<b>5a(1)</b>	No
	<b>(2)</b> Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? . . . . .	<b>5a(2)</b>	No
	<b>(3)</b> Provide a grant to an individual for travel, study, or other similar purposes? . . . . .	<b>5a(3)</b>	No
	<b>(4)</b> Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions. . . . .	<b>5a(4)</b>	No
	<b>(5)</b> Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? . . . . .	<b>5a(5)</b>	No
<b>b</b>	If any answer is "Yes" to 5a(1)–(5), did <b>any</b> of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions. . . . .	<b>5b</b>	
<b>c</b>	Organizations relying on a current notice regarding disaster assistance check . . . . . <input type="checkbox"/>		
<b>d</b>	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? . . . . . If "Yes," attach the statement required by Regulations section 53.4945-5(d).	<b>5d</b>	
<b>6a</b>	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .	<b>6a</b>	No
<b>b</b>	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . . If "Yes" to 6b, file Form 8870.	<b>6b</b>	No
<b>7a</b>	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	<b>7a</b>	No
<b>b</b>	If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? . . . . .	<b>7b</b>	

8 Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment during the year? . . . . . 8 No

Part VII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation. See instructions

Table with 5 columns: (a) Name and address, (b) Title, and average hours per week devoted to position, (c) Compensation (If not paid, enter -0-), (d) Contributions to employee benefit plans and deferred compensation, (e) Expense account, other allowances. Rows include JOHN GARDNER, BENJAMIN DUSING, WILLIAM WAGGONER.

2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."

Table with 5 columns: (a) Name and address of each employee paid more than \$50,000, (b) Title, and average hours per week devoted to position, (c) Compensation, (d) Contributions to employee benefit plans and deferred compensation, (e) Expense account, other allowances. Row 1 contains NONE.

Total number of other employees paid over \$50,000. . . . . ▶

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Part VII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".

Table with 3 columns: (a) Name and address of each person paid more than \$50,000, (b) Type of service, (c) Compensation. Row 1 contains NONE.

Total number of others receiving over \$50,000 for professional services. . . . . ▶

Part VIII-A Summary of Direct Charitable Activities

Table with 2 columns: Description of activity, Expenses. Rows include TRANSPORTATION AND LOGISTICS SUPPORT, FOLLOWING INITIAL OPERATIONS ACROSS MULTIPLE REGIONS, SINCE AUGUST 2023, THE ORGANIZATION HAS OPERATED A FREE DISTRIBUTION CENTER IN KHERSON.

PER WEEK (MONDAY, WEDNESDAY, AND FRIDAY, 10 A.M. - 1 P.M.) AND PROVIDES FOOD, CLOTHING, HYGIENE PRODUCTS, MEDICAL SUPPLIES, AND OTHER NECESSITIES TO LOCAL RESIDENTS AT NO COST. IN ADDITION, THE STORE SERVES AS A CENTRALIZED DISTRIBUTION HUB FOR AID RECEIVED FROM OTHER NGOS, PARTICULARLY THOSE LESS DIRECTLY TIED TO THE CITY, HELPING ENSURE CONSISTENT AND EQUITABLE ACCESS TO RELIEF SUPPLIES FOR THE COMMUNITY.

18,161

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Part VIII-B Summary of Program-Related Investments (see instructions)

Table with 2 columns: Description and Amount. Rows include N/A, 2, 3, and Total. Total: Add lines 1 through 3

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Part IX Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

Table with 3 columns: Description, Sub-label, and Amount. Rows include 1 (Fair market value), 2 (Acquisition indebtedness), 3 (Subtract line 2 from line 1d), 4 (Cash deemed held), 5 (Net value of noncharitable-use assets), and 6 (Minimum investment return).

Part X Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here [checked] and do not complete this part.)

Table with 3 columns: Description, Sub-label, and Amount. Rows include 1 (Minimum investment return), 2a (Tax on investment income), 2b (Income tax for 2022), 3 (Distributable amount before adjustments), 4 (Recoveries of amounts), 5 (Add lines 3 and 4), 6 (Deduction from distributable amount), and 7 (Distributable amount as adjusted).

Part XI Qualifying Distributions (see instructions)

Table with 3 columns: Description, Sub-label, and Amount. Rows include 1 (Amounts paid), 2 (Amounts paid to acquire assets), 3 (Amounts set aside), and 4 (Qualifying distributions).

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Part XII Undistributed Income (see instructions)

Table with 5 columns: (a) Corpus, (b) Years prior to 2022, (c) 2022, (d) 2023. Rows include: 1 Distributable amount for 2023 from Part X, line 7; 2 Undistributed income, if any, as of the end of 2022; 3 Excess distributions carryover, if any, to 2022; 4 Qualifying distributions for 2023 from Part XI, line 4: \$ 54,735; 6 Enter the net total of each column as indicated below; 9 Excess distributions carryover to 2024.

Part XIII Private Operating Foundations (see instructions and Part VI-A, question 9)

Table with 5 columns: (a) 2023, (b) 2022, (c) 2021, (d) 2020, (e) Total. Rows include: 1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2023, enter the date of the ruling (2023-04-17); 2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part IX for each year listed (0); 2b 85% (0.85) of line 2a; 2c Qualifying distributions from Part XI, line 4 for each year listed (54,735).

line 4 for each year listed . . . . .	37,755	4,705		33,050
<b>d</b> Amounts included in line 2c not used directly for active conduct of exempt activities . . . . .				
<b>e</b> Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c . . . . .	54,735	4,765		59,500
<b>3</b> Complete 3a, b, or c for the alternative test relied upon:				
<b>a</b> "Assets" alternative test—enter:				
<b>(1)</b> Value of all assets . . . . .				
<b>(2)</b> Value of assets qualifying under section 4942(j)(3)(B)(i)				
<b>b</b> "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part IX, line 6 for each year listed . .	181	1		182
<b>c</b> "Support" alternative test—enter:				
<b>(1)</b> Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties) . . . . .				
<b>(2)</b> Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii). . . . .				
<b>(3)</b> Largest amount of support from an exempt organization				
<b>(4)</b> Gross investment income				

**Part XIV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year—see instructions.)**

**1 Information Regarding Foundation Managers:**

- a** List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)

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- b** List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

**2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:**

Check here  if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions

- a** The name, address, and telephone number or email address of the person to whom applications should be addressed:

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- b** The form in which applications should be submitted and information and materials they should include:

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- c** Any submission deadlines:

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- d** Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

**Part XIV Supplementary Information (continued)**

**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a</b> Paid during the year				

<b>Total</b> . . . . .				<b>▶ 3a</b>
<b>b</b> <i>Approved for future payment</i>				
<b>Total</b> . . . . .				<b>▶ 3b</b>

Form **990-PF** (2023)

**Part XV-A Analysis of Income-Producing Activities**

	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions.)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
<b>1</b> Program service revenue:					
<b>a</b> _____					
<b>b</b> _____					
<b>c</b> _____					
<b>d</b> _____					
<b>e</b> _____					
<b>f</b> _____					





Form 990PF - Special Condition Description:

Special Condition Description

<b>efile Public Visual Render</b>	Objectid: 202502589349100535 - Submission: 2025-09-15	TIN: 92-3145586
<b>Schedule B</b> <small>(Form 990) Department of the Treasury Internal Revenue Service</small>	<b>Schedule of Contributors</b> <small>▶ Attach to Form 990, 990-EZ, or 990-PF. ▶ Go to <a href="http://www.irs.gov/Form990">www.irs.gov/Form990</a> for the latest information.</small>	OMB No. 1545-0047  <b>2023</b>
Name of the organization WORLD AID RUNNERS		Employer identification number 92-3145586

Organization type (check one):

- Filers of:**                      **Section:**
- Form 990 or 990-EZ             501(c)( ) (enter number) organization
- 4947(a)(1) nonexempt charitable trust not treated as a private foundation
- 527 political organization
- Form 990-PF                       501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.  
**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or other property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

- Special Rules**
- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year . . . . . ▶ \$ \_\_\_\_\_

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Schedule B (Form 990) (2023)	Page 2
Name of organization WORLD AID RUNNERS	Employer identification number 92-3145586

<b>Part I</b> Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	ELLIOT MAYERS 900 ADAMS CROSSING  CINCINNATI, OH 45202	\$ 5,000	<input checked="" type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions.)</small>

**TY 2023 IRS 990 e-File Render**

**Name:** WORLD AID RUNNERS

**EIN:** 92-3145586

<b>Item No.</b>	1
<b>Lender's Name</b>	JOHN GARDNER
<b>Lender's Title</b>	
<b>Original Amount of Loan</b>	2500
<b>Balance Due</b>	7205
<b>Date of Note</b>	2023-04
<b>Maturity Date</b>	
<b>Repayment Terms</b>	
<b>Interest Rate</b>	
<b>Security Provided by Borrower</b>	
<b>Purpose of Loan</b>	
<b>Description of Lender Consideration</b>	
<b>Consideration FMV</b>	

<b>Item No.</b>	2
<b>Lender's Name</b>	BEN DUSING
<b>Lender's Title</b>	
<b>Original Amount of Loan</b>	4000
<b>Balance Due</b>	39550
<b>Date of Note</b>	2023-04
<b>Maturity Date</b>	
<b>Repayment Terms</b>	
<b>Interest Rate</b>	
<b>Security Provided by Borrower</b>	
<b>Purpose of Loan</b>	
<b>Description of Lender Consideration</b>	
<b>Consideration FMV</b>	

**TY 2023 IRS 990 e-File Render**

**Name:** WORLD AID RUNNERS

**EIN:** 92-3145586

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EXPENSES				
ADMIN	2,410			2,410
CONTRACTOR	5,102			5,102
FEES	2,154			2,154
FOOD & SUPPLIES	5,333			5,333
INSURANCE	370			370
OFFICE EXPENSES	6,334			6,334
SECURITY	636			636
TOOLS	174			174
UA LIFELINE	400			400
MISC	8,256			8,256