

Form **990-EZ**

**Short Form
Return of Organization Exempt From Income Tax**

OMB No. 1545-1150

2006

**Open to Public
Inspection**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)
▶ Sponsoring organizations, and controlling organizations as defined in section 513(b)(13) must file Form 990. All other organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year may use this form.
▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

Department of the Treasury
Internal Revenue Service

A For the 2006 calendar year, or tax year beginning 1/1/2006, 2006, and ending 12/31/2006

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

Please use IRS label or print or type. See specific instructions.

C Name of organization
EMPOWER NEPAL FOUNDATION

Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
2000 Como Avenue

City or town, state or country, and ZIP + 4
Saint Paul, MN 55108

D Employer identification number
41 1874851

E Telephone number
(651) 644-3733

F Group Exemption Number ▶

G Accounting method: Cash Accrual
Other (specify) ▶

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

I Website: ▶ www.empowernepal.org

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

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

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$100,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ **47,436**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 47 of the instructions.)

		1	2	3	4	5a	5b	5c	6a	6b	6c	7a	7b	7c	8	9	
Revenue	1	Contributions, gifts, grants, and similar amounts received						47,436									
	2	Program service revenue including government fees and contracts						0									
	3	Membership dues and assessments						0									
	4	Investment income						0									
	5a	Gross amount from sale of assets other than inventory					0										
	5b	Less: cost or other basis and sales expenses						0									
	5c	Gain or (loss) from sale of assets other than inventory (line 5a less line 5b) (attach schedule)							0								
	6	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>															
	a	Gross revenue (not including \$ 0 of contributions reported on line 1)								0							
b	Less: direct expenses other than fundraising expenses								0								
6c	Net income or (loss) from special events and activities (line 6a less line 6b)										0						
7a	Gross sales of inventory, less returns and allowances								0								
b	Less: cost of goods sold								0								
7c	Gross profit or (loss) from sales of inventory (line 7a less line 7b)													0			
8	Other revenue (describe ▶)														0		
9	Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)															47,436	
Expenses	10	Grants and similar amounts paid (attach schedule) See Statement 2														35,960	
	11	Benefits paid to or for members														0	
	12	Salaries, other compensation, and employee benefits														0	
	13	Professional fees and other payments to independent contractors														0	
	14	Occupancy, rent, utilities, and maintenance														0	
	15	Printing, publications, postage, and shipping														0	
	16	Other expenses (describe ▶)														0	
17	Total expenses (add lines 10 through 16)															35,960	
Net Assets	18	Excess or (deficit) for the year (line 9 less line 17)														11,476	
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)														29,745	
	20	Other changes in net assets or fund balances (attach explanation) See Statement 1														1,496	
	21	Net assets or fund balances at end of year (combine lines 18 through 20)														42,717	

Part II Balance Sheets—If Total assets on line 25, column (B) are \$250,000 or more, file Form 990 instead of Form 990-EZ.
(See page 51 of the instructions.)

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	29,745	22 42,717
23	Land and buildings	0	23 0
24	Other assets (describe ▶)	0	24 0
25	Total assets	29,745	25 42,717
26	Total liabilities (describe ▶)	0	26 0
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	29,745	27 42,717

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

Cat. No. 10642

Form 990-EZ (2006)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting. Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	15,795	22,625	9,923	5,242	53,585
16 Membership fees received	0	0	0	0	0
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	0	0	0	0	0
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	212	120	38	680	1,050
19 Net income from unrelated business activities not included in line 18	0	0	0	0	0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf	0	0	0	0	0
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge	0	0	0	0	0
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets	0	0	0	0	0
23 Total of lines 15 through 22	16,007	22,745	9,961	5,922	54,635
24 Line 23 minus line 17	16,007	22,745	9,961	5,922	54,635
25 Enter 1% of line 23	160	227	100	59	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a 1,093
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2002 through 2005 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b 16,822
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 54,635
d Add: Amounts from column (e) for lines: 18 1,050 19 0					26d 17,872
	22 0	26b 16,822			26e 36,763
e Public support (line 26c minus line 26d total)					26e 36,763
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 67 %
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year:	(2005) _____ (2004) _____ (2003) _____ (2002) _____				
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:	(2005) _____ (2004) _____ (2003) _____ (2002) _____				
c Add: Amounts from column (e) for lines: 15 _____ 16 _____					27c _____
	17 _____ 20 _____	21 _____			27d _____
d Add: Line 27a total _____ and line 27b total _____					27e _____
e Public support (line 27c total minus line 27d total)					27e _____
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e)					27f _____
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h %
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2002 through 2005, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					

Statement 3
 Form: 990 EZ
 Page: 2
 Part: III
 Question:

EMPOWER NEPAL FOUNDATION
 41-1874851

Program Services

Achievement	Pgm. Svc. Exp.
Scholarship Programs: Provided annual scholarships to 40 under-prevalaged students to continue their formal education at Himanchal High School, in Nangi, Myagdi District, Nepal. (40 students) Grants and Allocations: \$1,310.00 This amount includes foreign grants: Yes	\$1,310.00
International Development Programs, General/Other: Awarded \$2000.00 to Janata High School, at Biratnagar, Nepal to construct a rental shutter at school premises. The program provides supplemental income to the school with about 1000 students. (2 shop housing units) Grants and Allocations: \$2,000.00 This amount includes foreign grants: Yes	\$2,000.00
International Cultural Exchange Programs: Organized community treks of 10 US citizens to Community Development & Research (CCODER) project sites in Gorkha Nepal (10 participants) Grants and Allocations: \$5,650.00 This amount includes foreign grants: Yes	\$5,650.00
Scholarship Programs: Transferred \$15,000 of Alternative Gifts International (AGI) funded grant-money to CCODER-Nepal. Of which, \$12,840 has been distributed to 107 students at eight schools (6 in Gorkha and 2 in Palpa). The students who have received scholarships in the first year range in age from 4-13, with an average age of 8.6. All scholarship recipients are from poor families; 50.5% of scholarship recipients are female, 5 are disabled, and average family size is slightly over 6. (107 students) Grants and Allocations: \$15,000.00 This amount includes foreign grants: Yes	\$15,000.00
English as a Second Language Instruction: Awarded \$2000.00 to support the salary of a English teacher at Amar Jyoti High School, Lulintel, Gorkha, Nepal. The teacher provides full time instruction to about 250 high school students. (250 students) Grants and Allocations: \$2,000.00 This amount includes foreign grants: Yes	\$2,000.00
Scholarship Programs: Provide scholarships to three masters level Dalit (socially under-prevalaged class) students to study sociology and anthropology at Prithvi Narayan Campus in Pokhara. (3 Graduate Students) Grants and Allocations: \$5,000.00 This amount includes foreign grants: Yes	\$5,000.00
Total:	\$30,960.00