

# Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2020

Department of the Treasury  
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**Open to Public Inspection**

**A** For the **2020** calendar year, or tax year beginning **2020**, and ending **20**

<b>B</b> Check if applicable: <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> VISIONS GLOBAL EMPOWERMENT 18800 VON KARMAN AVENUE, SUITE A IRVINE, CA 92612  <b>F</b> Name and address of principal officer: Same As C Above	<b>D</b> Employer identification number 26-3386678  <b>E</b> Telephone number 714-660-3054  <b>G</b> Gross receipts \$ <b>4,421,421.</b>	<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions.
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>J</b> Website: <a href="http://www.VisionsGlobalEmpowerment.org">www.VisionsGlobalEmpowerment.org</a>	
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation: <b>2008</b>	<b>M</b> State of legal domicile: <b>CA</b>

**Part I Summary**

	<b>1</b> Briefly describe the organization's mission or most significant activities: <u>See Schedule O</u>		
<b>Activities &amp; Governance</b>	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a) .....	<b>3</b>	8
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) .....	<b>4</b>	8
	<b>5</b> Total number of individuals employed in calendar year 2020 (Part V, line 2a) .....	<b>5</b>	8
	<b>6</b> Total number of volunteers (estimate if necessary) .....	<b>6</b>	9
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 .....	<b>7a</b>	0.
	<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11 .....	<b>7b</b>	0.
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h) .....	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g) .....	5,419,852.	4,421,389.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....	76.	32.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....		
	<b>12</b> Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....	5,419,928.	4,421,421.
	<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3) .....	3,443,353.
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) .....			
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) .....		107,301.	410,087.
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) .....			
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ .....			
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) .....		632,067.	48,547.
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) .....		4,182,721.	5,645,204.
<b>19</b> Revenue less expenses. Subtract line 18 from line 12 .....	1,237,207.	-1,223,783.	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16) .....	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>21</b> Total liabilities (Part X, line 26) .....	1,399,184.	168,129.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20 .....	7,620.	40,619.
		1,391,564.	127,510.

**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.

<b>Sign Here</b>	Signature of officer <u>GREGORY BUIE</u>	Date _____	Treasurer
	Type or print name and title		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <u>MURALI RAMALINGAM CPA</u>	Preparer's signature <u>MURALI RAMALINGAM CPA</u>	Date _____
	Check <input type="checkbox"/> if self-employed <input type="checkbox"/> PTIN P00406590		
	Firm's name ▶ <u>THE GLOBAL ACCOUNTING SOLUTIONS INC</u>		Firm's EIN ▶ <u>274790472</u>
	Firm's address ▶ <u>400 W WILSON BRIDGE RD STE 230</u> <u>WORTHINGTON, OH 43085</u>		Phone no. <u>614-659-9999</u>

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 [X]

1 Briefly describe the organization's mission:

See Schedule O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No

If "Yes," describe these changes on Schedule O.

4 Describe the 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 \$ 4,587,609. including grants of \$ ) (Revenue \$ )

Escuela Vera Angelita (Nicaragua)

A private, nonprofit boarding school for girls that hail from underserved & vulnerable communities. This modern school campus lies on a 437-acre property in the community of San Ramón, Matagalpa, Nicaragua and will serve young women from Grades 5-12. In February 2022, the school will first open its doors to its inaugural class starting with Grades 5-8 only. The campus is located in a secure section of the almost entirely self-sufficient Vera Angelita Estate, which is also home to a full-fledged farm, coffee plantation, botanical gardens, onsite housing for staff & guests, plant nursery, and nature reserve.

4b (Code: ) (Expenses \$ 341,207. including grants of \$ ) (Revenue \$ )

TabSchool

TabSchool is a collaborative, open-source digital platform offering tools for both creating and sharing high quality e-learning content. Our mission is to develop and deliver offline, high quality e-learning resources to under-resourced children globally. We strive to develop content that is fun and easy, yields real learning results, and can be accessed by anyone with the desire to learn, regardless of where you live or what your socio-economic background may be.

4c (Code: ) (Expenses \$ 134,932. including grants of \$ ) (Revenue \$ )

Others

4d Other program services (Describe on Schedule O.) See Schedule O

(Expenses \$ 122,822. including grants of \$ ) (Revenue \$ )

4e Total program service expenses 5,186,570.

**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)? <i>If 'Yes,' complete Schedule A.</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> See instructions?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If 'Yes,' complete Schedule C, Part I.</i>		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If 'Yes,' complete Schedule C, Part II.</i>		X
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 Revenue Procedure 98-19? <i>If 'Yes,' complete Schedule C, Part III.</i>		X
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? <i>If 'Yes,' complete Schedule D, Part I.</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If 'Yes,' complete Schedule D, Part II.</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If 'Yes,' complete Schedule D, Part III.</i>		X
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? <i>If 'Yes,' complete Schedule D, Part IV.</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If 'Yes,' complete Schedule D, Part V.</i>		X
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? <i>If 'Yes,' complete Schedule D, Part VI.</i>	X	
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? <i>If 'Yes,' complete Schedule D, Part VII.</i>		X
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? <i>If 'Yes,' complete Schedule D, Part VIII.</i>		X
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? <i>If 'Yes,' complete Schedule D, Part IX.</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If 'Yes,' complete Schedule D, Part X.</i>	X	
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)? <i>If 'Yes,' complete Schedule D, Part X.</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If 'Yes,' complete Schedule D, Parts XI and XII.</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional.</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If 'Yes,' complete Schedule E.</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
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? <i>If 'Yes,' complete Schedule F, Parts I and IV.</i>	X	
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? <i>If 'Yes,' complete Schedule F, Parts II and IV.</i>	X	
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? <i>If 'Yes,' complete Schedule F, Parts III and IV.</i>		X
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? <i>If 'Yes,' complete Schedule G, Part I</i> See instructions.		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If 'Yes,' complete Schedule G, Part II.</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If 'Yes,' complete Schedule G, Part III.</i>		X
20a Did the organization operate one or more hospital facilities? <i>If 'Yes,' complete Schedule H.</i>		X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?		
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? <i>If 'Yes,' complete Schedule I, Parts I and II.</i>		X

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>22</b> 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? <i>If 'Yes,' complete Schedule I, Parts I and III.</i> .....		X
<b>23</b> 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? <i>If 'Yes,' complete Schedule J.</i> .....		X
<b>24a</b> 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? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25a.</i> .....		X
<b>24b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?.....		
<b>24c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?.....		
<b>24d</b> Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?.....		
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I.</i> .....		X
<b>25b</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? <i>If 'Yes,' complete Schedule L, Part I.</i> .....		X
<b>26</b> 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? <i>If 'Yes,' complete Schedule L, Part II.</i> .....		X
<b>27</b> 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? <i>If 'Yes,' complete Schedule L, Part III.</i> .....		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
<b>28a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If 'Yes,' complete Schedule L, Part IV.</i> .....		X
<b>28b</b> A family member of any individual described in line 28a? <i>If 'Yes,' complete Schedule L, Part IV.</i> .....		X
<b>28c</b> A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If 'Yes,' complete Schedule L, Part IV.</i> .....		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M.</i> .....		X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M.</i> .....		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I.</i> .....		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II.</i> .....		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I.</i> .....		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Part II, III, or IV, and Part V, line 1.</i> .....		X
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?.....		X
<b>35b</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)? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i> .....		
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i> .....		X
<b>37</b> 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? <i>If 'Yes,' complete Schedule R, Part VI.</i> .....		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O. ....	X	

**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
<b>1 a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.....		
<b>1 b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.....		
<b>1 c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?.....		

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

		Yes	No
<b>2a</b>	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. . . . . <b>2a</b> 8		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? . . . . . <b>2b</b>	X	
<b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . . <b>3a</b>		X
<b>b</b>	If 'Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation on Schedule O. . . . . <b>3b</b>		
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . . <b>4a</b>	X	
<b>b</b>	If 'Yes,' enter the name of the foreign country ▶ <b>Nicaragua</b> See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . . <b>5a</b>		X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . . <b>5b</b>		X
<b>c</b>	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T? . . . . . <b>5c</b>		
<b>6a</b>	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? . . . . . <b>6a</b>		X
<b>b</b>	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . . <b>6b</b>		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	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? . . . . . <b>7a</b>		X
<b>b</b>	If 'Yes,' did the organization notify the donor of the value of the goods or services provided? . . . . . <b>7b</b>		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . . <b>7c</b>		X
<b>d</b>	If 'Yes,' indicate the number of Forms 8282 filed during the year. . . . . <b>7d</b>		
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . . <b>7e</b>		X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . . <b>7f</b>		X
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . . <b>7g</b>		
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . . <b>7h</b>		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . . <b>8</b>		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966? . . . . . <b>9a</b>		
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . . <b>9b</b>		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12. . . . . <b>10a</b>		
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. . . . . <b>10b</b>		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders. . . . . <b>11a</b>		
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . . <b>11b</b>		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . . <b>12a</b>		
<b>b</b>	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. . . . . <b>12b</b>		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? . . . . . <b>13a</b>		
<b>Note:</b> See the instructions for additional information the organization must report on Schedule O.			
<b>b</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. . . . . <b>13b</b>		
<b>c</b>	Enter the amount of reserves on hand . . . . . <b>13c</b>		
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year? . . . . . <b>14a</b>		X
<b>b</b>	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation on Schedule O. . . . . <b>14b</b>		
<b>15</b>	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? . . . . . <b>15</b>		X
If 'Yes,' see instructions and file Form 4720, Schedule N.			
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? . . . . . <b>16</b>		X
If 'Yes,' complete Form 4720, Schedule O.			

**Part VI Governance, Management, and Disclosure** For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on 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
<b>1 a</b>	Enter the number of voting members of the governing body at the end of the tax year. . . . . <b>1 a</b> 8 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 on Schedule O.		
<b>1 b</b>	Enter the number of voting members included on line 1a, above, who are independent. . . . . <b>1 b</b> 8		
<b>2</b>	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? . . . . .		X
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? . . . . .		X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .		X
<b>6</b>	Did the organization have members or stockholders? . . . . .		X
<b>7 a</b>	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? . . . . .		X
<b>7 b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .		X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>8 a</b>	a The governing body? . . . . .		X
<b>8 b</b>	b Each committee with authority to act on behalf of the governing body? . . . . .		X
<b>9</b>	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 on Schedule O. . . . .		X

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

		Yes	No
<b>10 a</b>	Did the organization have local chapters, branches, or affiliates? . . . . .		X
<b>10 b</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? . . . . .		
<b>11 a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .		X
<b>12 a</b>	Describe in Schedule O the process, if any, used by the organization to review this Form 990. See Schedule O		
<b>12 a</b>	Did the organization have a written conflict of interest policy? If 'No,' go to line 13. . . . .	X	
<b>12 b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	X	
<b>12 c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this was done. See Schedule O. . . . .	X	
<b>13</b>	Did the organization have a written whistleblower policy? . . . . .	X	
<b>14</b>	Did the organization have a written document retention and destruction policy? . . . . .	X	
<b>15</b>	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?		
<b>15 a</b>	a The organization's CEO, Executive Director, or top management official. . . . .	X	
<b>15 b</b>	b Other officers or key employees of the organization. . . . . If 'Yes' to line 15a or 15b, describe the process in Schedule O (see instructions).		X
<b>16 a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .		X
<b>16 b</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? . . . . .		

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed ▶ CA
- 18** Section 6104 requires an organization to make its Forms 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 on Schedule O)
- 19** Describe on 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. See Schedule O
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records ▶  
 GREGORY BUIE 18800 VON KARMAN AVENUE, SUITE A IRVINE CA 92612 714-660-3054

**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**

**1 a** 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 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 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and 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 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 (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) GREGORY BUIE Treasurer	60 0	X		X			91,257.	0.	0.	
(2) MEERA PATHMARAJAH CO-FOUNDER	40 0	X					63,465.	0.	0.	
(3) TAMARA LAFARGA BOARD MEMBER	2 0	X					0.	0.	0.	
(4) JAYME KAPLAN-KRUTZ Secretary	1 0	X		X			0.	0.	0.	
(5) MARY GRACE HAMME BOARD MEMBER	1 0	X					0.	0.	0.	
(6) BRITTANY HUGHES BOARD MEMBER	1 0	X					0.	0.	0.	
(7) ZULIYA KHAWAJA BOARD MEMBER	1 0	X					0.	0.	0.	
(8) SHYAMALA NAGENDRAN President	1 0	X		X			0.	0.	0.	
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

**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 (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(15) -----									
(16) -----									
(17) -----									
(18) -----									
(19) -----									
(20) -----									
(21) -----									
(22) -----									
(23) -----									
(24) -----									
(25) -----									

<b>1 b Subtotal</b> .....	154,722.	0.	0.
<b>c Total from continuation sheets to Part VII, Section A</b> .....	0.	0.	0.
<b>d Total (add lines 1b and 1c)</b> .....	154,722.	0.	0.

**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 ▶ 0

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If 'Yes,' complete Schedule J for such individual.</i> .....	3	X
<b>4</b> 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? <i>If 'Yes,' complete Schedule J for such individual.</i> .....	4	X
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If 'Yes,' complete Schedule J for such person.</i> .....	5	X

**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

**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 ▶ 0



**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	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns	<b>1 a</b>				
	<b>b</b> Membership dues	<b>1 b</b>				
	<b>c</b> Fundraising events	<b>1 c</b>				
	<b>d</b> Related organizations	<b>1 d</b>				
	<b>e</b> Government grants (contributions)	<b>1 e</b>				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1 f</b> 4,421,389.				
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1 g</b>				
	<b>h Total.</b> Add lines 1a-1f		4,421,389.			
<b>Program Service Revenue</b>	<b>2 a</b> Business Code					
	<b>b</b>					
	<b>c</b>					
	<b>d</b>					
	<b>e</b>					
	<b>f</b> All other program service revenue					
	<b>g Total.</b> Add lines 2a-2f					
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		32.	32.		
	<b>4</b> Income from investment of tax-exempt bond proceeds					
	<b>5</b> Royalties					
	<b>6 a</b> Gross rents	(i) Real				
		(ii) Personal				
		<b>6 b</b> Less: rental expenses	<b>6 b</b>			
	<b>c</b> Rental income or (loss)	<b>6 c</b>				
	<b>d</b> Net rental income or (loss)					
	<b>7 a</b> Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		<b>b</b> Less: cost or other basis and sales expenses	<b>7 b</b>			
	<b>c</b> Gain or (loss)	<b>7 c</b>				
	<b>d</b> Net gain or (loss)					
	<b>8 a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18					
<b>b</b> Less: direct expenses		<b>8 b</b>				
<b>c</b> Net income or (loss) from fundraising events						
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19						
	<b>b</b> Less: direct expenses	<b>9 b</b>				
	<b>c</b> Net income or (loss) from gaming activities					
<b>10 a</b> Gross sales of inventory, less returns and allowances						
	<b>b</b> Less: cost of goods sold	<b>10 b</b>				
	<b>c</b> Net income or (loss) from sales of inventory					
<b>Miscellaneous Revenue</b>	<b>11 a</b> Business Code					
	<b>b</b>					
	<b>c</b>					
	<b>d</b> All other revenue					
	<b>e Total.</b> Add lines 11a-11d					
<b>12 Total revenue.</b> See instructions		4,421,421.	32.	0.	0.	

**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.

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	341,206.	341,206.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	1,965.	1,965.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	4,843,399.	4,843,399.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	154,722.	0.	154,722.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	225,432.		225,432.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	29,933.		29,933.	
11 Fees for services (nonemployees):				
a Management	20,490.		20,490.	
b Legal	225.		225.	
c Accounting	160.		160.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	17,608.		17,608.	
12 Advertising and promotion	2,475.		2,475.	
13 Office expenses	1,339.		1,339.	
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel	175.		175.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	1,029.		1,029.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <u>Printing and Publications</u>	3,963.		3,963.	
b <u>PAYROLL PROCESSING FEES</u>	856.		856.	
c <u>Postage and Shipping</u>	227.		227.	
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	5,645,204.	5,186,570.	458,634.	0.
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 <input type="checkbox"/> 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 X.

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	<b>1</b> Cash – non-interest-bearing.....	1,398,755.	<b>1</b>	158,600.	
	<b>2</b> Savings and temporary cash investments.....		<b>2</b>		
	<b>3</b> Pledges and grants receivable, net.....		<b>3</b>		
	<b>4</b> Accounts receivable, net.....		<b>4</b>		
	<b>5</b> 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.....		<b>5</b>		
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B).....		<b>6</b>		
	<b>7</b> Notes and loans receivable, net.....		<b>7</b>		
	<b>8</b> Inventories for sale or use.....		<b>8</b>		
	<b>9</b> Prepaid expenses and deferred charges.....		<b>9</b>	8,000.	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.....	<b>10a</b> 184.			
	<b>b</b> Less: accumulated depreciation.....	<b>10b</b> 184.	184.	<b>10c</b>	
	<b>11</b> Investments – publicly traded securities.....		<b>11</b>		
	<b>12</b> Investments – other securities. See Part IV, line 11.....		<b>12</b>		
	<b>13</b> Investments – program-related. See Part IV, line 11.....		<b>13</b>	1,529.	
	<b>14</b> Intangible assets.....		<b>14</b>		
	<b>15</b> Other assets. See Part IV, line 11.....		245.	<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33).....		1,399,184.	<b>16</b>	168,129.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses.....		<b>17</b>	34,905.	
	<b>18</b> Grants payable.....		<b>18</b>		
	<b>19</b> Deferred revenue.....		<b>19</b>		
	<b>20</b> Tax-exempt bond liabilities.....		<b>20</b>		
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D.....		<b>21</b>		
	<b>22</b> 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.....		<b>22</b>		
	<b>23</b> Secured mortgages and notes payable to unrelated third parties.....		<b>23</b>		
	<b>24</b> Unsecured notes and loans payable to unrelated third parties.....		<b>24</b>		
	<b>25</b> 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.....		7,620.	<b>25</b>	5,714.
	<b>26 Total liabilities.</b> Add lines 17 through 25.....		7,620.	<b>26</b>	40,619.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>				
	<b>27</b> Net assets without donor restrictions.....		<b>27</b>		
	<b>28</b> Net assets with donor restrictions.....		<b>28</b>		
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 29 through 33.</b>				
	<b>29</b> Capital stock or trust principal, or current funds.....		<b>29</b>		
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund.....		<b>30</b>		
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds.....		1,391,564.	<b>31</b>	127,510.
	<b>32</b> Total net assets or fund balances.....		1,391,564.	<b>32</b>	127,510.
<b>33</b> Total liabilities and net assets/fund balances.....		1,399,184.	<b>33</b>	168,129.	

**Part XI Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	4,421,421.
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,645,204.
3	Revenue less expenses. Subtract line 2 from line 1	3	-1,223,783.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,391,564.
5	Net unrealized gains (losses) on investments	5	
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 on Schedule O). See Schedule O	9	-40,271.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	127,510.

**Part XII Financial Statements and Reporting**

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other See Sch. O		
If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
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:			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2b	Were the organization's financial statements audited by an independent accountant?		X
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:			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2c	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?		
If the organization changed either its oversight process or selection process during the tax year, explain on 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 Single Audit Act and OMB Circular A-133?		X
3b	If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2020**

**Open to Public Inspection**

Name of the organization

VISIONS GLOBAL EMPOWERMENT

Employer identification number

26-3386678

**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 or 990-EZ).)
- 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 **section 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 in 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		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>						

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.) . . . . .	427,843.	582,756.	751,443.	5,419,852.	4,421,388.	11,603,282.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . . . .						0.
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						0.
<b>4 Total.</b> Add lines 1 through 3. . . . .	427,843.	582,756.	751,443.	5,419,852.	4,421,388.	11,603,282.
<b>5</b> 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) . . . . .						0.
<b>6 Public support.</b> Subtract line 5 from line 4. . . . .						11,603,282.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
<b>7</b> Amounts from line 4. . . . .	427,843.	582,756.	751,443.	5,419,852.	4,421,388.	11,603,282.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources. . . . .	28.	13.	27.	76.	32.	176.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on. . . . .						0.
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						0.
<b>11 Total support.</b> Add lines 7 through 10. . . . .						11,603,458.
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					12	0.
<b>13 First 5 years.</b> 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 <b>stop here</b> . . . . . ▶ <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f)). . . . .	<b>14</b>	100.00 %
<b>15</b> Public support percentage from 2019 Schedule A, Part II, line 14. . . . .	<b>15</b>	100.00 %

**16a 33-1/3% support test—2020.** 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—2019.** 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—2020.** 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—2019.** 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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)						
<b>2</b> 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.						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513.						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge.						
<b>6 Total.</b> Add lines 1 through 5.						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons.						
<b>b</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.						
<b>c</b> Add lines 7a and 7b.						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
<b>9</b> Amounts from line 6.						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
<b>c</b> Add lines 10a and 10b.						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>13 Total support.</b> (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**

<b>15</b> Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f)).	<b>15</b>	%
<b>16</b> Public support percentage from 2019 Schedule A, Part III, line 15.	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f)).	<b>17</b>	%
<b>18</b> Investment income percentage from 2019 Schedule A, Part III, line 17.	<b>18</b>	%

**19a 33-1/3% support tests—2020.** 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—2019.** 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 in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

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



**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described in lines 11b and 11c below, the governing body of a supported organization?	<b>11a</b>	
<b>b</b> A family member of a person described in line 11a above?	<b>11b</b>	
<b>c</b> A 35% controlled entity of a person described in line 11a or 11b above? If 'Yes' to line 11a, 11b, or 11c, provide detail in <b>Part VI</b> .	<b>11c</b>	

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If 'No,' describe in <b>Part VI</b> 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 officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	<b>1</b>	
<b>2</b> 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 <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	<b>2</b>	

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> 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 <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	<b>1</b>	

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> 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?	<b>1</b>	
<b>2</b> 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 <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).	<b>2</b>	
<b>3</b> 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 <b>Part VI</b> the role the organization's supported organizations played in this regard.	<b>3</b>	

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.			
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.			
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a governmental entity (see instructions).			
<b>2</b> Activities Test. <b>Answer lines 2a and 2b below.</b>			
<b>a</b> 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 <b>Part VI</b> 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.	<b>2a</b>		
<b>b</b> Did the activities described in 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 <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	<b>2b</b>		
<b>3</b> Parent of Supported Organizations. <b>Answer lines 3a and 3b below.</b>			
<b>a</b> 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 <b>Part VI</b> .	<b>3a</b>		
<b>b</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 <b>Part VI</b> the role played by the organization in this regard.	<b>3b</b>		

**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.

<b>Section A – Adjusted Net Income</b>		(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	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

<b>Section B – Minimum Asset Amount</b>		(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):		
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	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> 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	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

<b>Section C – Distributable Amount</b>			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 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	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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Schedule A (Form 990 or 990-EZ) 2020

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

<b>Section D – Distributions</b>		<b>Current Year</b>
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>
<b>4</b>	Amounts paid to acquire exempt-use assets	<b>4</b>
<b>5</b>	Qualified set-aside amounts (prior IRS approval required – provide details in <b>Part VI</b> )	<b>5</b>
<b>6</b>	Other distributions (describe in <b>Part VI</b> ). See instructions.	<b>6</b>
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	<b>8</b>
<b>9</b>	Distributable amount for 2020 from Section C, line 6	<b>9</b>
<b>10</b>	Line 8 amount divided by line 9 amount	<b>10</b>

<b>Section E – Distribution Allocations (see instructions)</b>	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2020</b>	<b>(iii) Distributable Amount for 2020</b>
<b>1</b> Distributable amount for 2020 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2020 (reasonable cause required – explain in <b>Part VI</b> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2020			
<b>a</b> From 2015 . . . . .			
<b>b</b> From 2016 . . . . .			
<b>c</b> From 2017 . . . . .			
<b>d</b> From 2018 . . . . .			
<b>e</b> From 2019 . . . . .			
<b>f Total</b> of lines 3a through 3e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2020 distributable amount			
<b>i</b> Carryover from 2015 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2020 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2020 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>6</b> Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>7 Excess distributions carryover to 2021.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2016 . . . . .			
<b>b</b> Excess from 2017 . . . . .			
<b>c</b> Excess from 2018 . . . . .			
<b>d</b> Excess from 2019 . . . . .			
<b>e</b> Excess from 2020 . . . . .			

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Schedule A (Form 990 or 990-EZ) 2020

**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.)

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**Schedule B****(Form 990, 990-EZ, or 990-PF)**Department of the Treasury  
Internal Revenue Service**Schedule of Contributors**▶ **Attach to Form 990, Form 990-EZ, or Form 990-PF.**  
▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

OMB No. 1545-0047

**2020**

Name of the organization

VISIONS GLOBAL EMPOWERMENT

Employer identification number

26-3386678

**Organization type** (check one):**Filers of:****Section:**

Form 990 or 990-EZ

 501(c)( 3 ) (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 foundationCheck 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 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 (entering 'N/A' in column (b) instead of the contributor name and address), 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 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization VISIONS GLOBAL EMPOWERMENT	Employer identification number 26-3386678
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**Part I 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	CHANDRA KUMAR SUNKARA 1139 PROSPECT AVE., APT. 4D BROOKLYN, NY 11218	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	ROHAN & ANGELA PAUL 230 SOUTH TRYON ST, UNIT 710 CHARLOTTE, NC 28202	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	DR. RITU AGARWAL 6305 LENOX ROAD BETHESDA, MD 20817	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	AHILAN ARULANANTHAM & LABONI HOQ 1124 HOPE STREET SOUTH PASADENA, CA 91030	\$ 7,600.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	DR. & MRS. K. SIVALINGAM 21309 OAK FOREST LANE SANTA CLARITA, CA 91321	\$ 7,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	JIM & KIM PAWELL 25 BALBOA COVES NEWPORT BEACH, CA 92663	\$ 6,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization VISIONS GLOBAL EMPOWERMENT	Employer identification number 26-3386678
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**Part I 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
7	NIRU SAHADEVAN 333 E 14TH STREET, APT. 7G NEW YORK, NY 10003	\$ 5,588.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	RAMOSHAN & KARTHISHA CANAGASABY 33943 FREDERICK LANE FREMONT, CA 94555	\$ 5,250.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	DAWN & LARRY BUIE 7759 KINGDOM DRIVE RIVERSIDE, CA 92506	\$ 5,200.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	KIM & JUSTIN KINGSBURY 12872 LORETTA DRIVE SANTA ANA, CA 92705	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	FIDELITY CHARITABLE 200 SEAPORT BOULEVARD, MAIL ZO BOSTON, MA 02210	\$ 4,188,800.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	W & BHAVANI HARICHANDRAN 2346 W AVENUE K-9 LANCASTER, CA 93536	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization VISIONS GLOBAL EMPOWERMENT	Employer identification number 26-3386678
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**Part II** **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	N/A ----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----





**SCHEDULE D  
(Form 990)**

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](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**2020**

**Open to Public Inspection**

Name of the organization

Employer identification number

VISIONS GLOBAL EMPOWERMENT

26-3386678

**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? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> 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? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> 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 (for example, recreation or education)       Preservation of a 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 Tax Year
a Total number of conservation easements . . . . .	2 a
b Total acreage restricted by conservation easements . . . . .	2 b
c Number of conservation easements on a certified historic structure included in (a) . . . . .	2 c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register . . . . .	2 d

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.

1 a 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 make 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 program
  - 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.

- 1 a 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             | 1 c    |
| d Additions during the year     | 1 d    |
| e Distributions during the year | 1 e    |
| f Ending balance                | 1 f    |
- 2 a 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 on Part XIII.  Yes  No

**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
1 a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment  \_\_\_\_\_ %
  - b Permanent endowment  \_\_\_\_\_ %
  - c Term endowment  \_\_\_\_\_ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3 a 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)  |    |
| (ii) Related organizations  | 3a(ii) |    |
- b If 'Yes' on line 3a(ii), are the related organizations listed as required on Schedule R?  Yes  No
- 3 b  Yes  No

**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
1 a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other		184.	184.	0.

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)  0.

**Part VII Investments – Other Securities.**

N/A

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) -----		
(I) -----		
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 12.)		

**Part VIII Investments – Program Related.**

N/A

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)		
(10)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 13.)		

**Part IX Other Assets.**

N/A

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)	
(10)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (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	
(2) CREDIT CARD	5,714.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 25.)	5,714.

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 FASB 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.** N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements		<b>1</b>	
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	<b>a</b> Net unrealized gains (losses) on investments	<b>2 a</b>		
	<b>b</b> Donated services and use of facilities	<b>2 b</b>		
	<b>c</b> Recoveries of prior year grants	<b>2 c</b>		
	<b>d</b> Other (Describe in Part XIII.)	<b>2 d</b>		
	<b>e</b> Add lines <b>2 a</b> through <b>2 d</b>		<b>2 e</b>	
<b>3</b>	Subtract line <b>2 e</b> from line <b>1</b>		<b>3</b>	
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
	<b>a</b> Investment expenses not included on Form 990, Part VIII, line 7b	<b>4 a</b>		
	<b>b</b> Other (Describe in Part XIII.)	<b>4 b</b>		
	<b>c</b> Add lines <b>4 a</b> and <b>4 b</b>		<b>4 c</b>	
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4 c</b> . (This must equal Form 990, Part I, line 12.)		<b>5</b>	

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.** N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements		<b>1</b>	
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	<b>a</b> Donated services and use of facilities	<b>2 a</b>		
	<b>b</b> Prior year adjustments	<b>2 b</b>		
	<b>c</b> Other losses	<b>2 c</b>		
	<b>d</b> Other (Describe in Part XIII.)	<b>2 d</b>		
	<b>e</b> Add lines <b>2 a</b> through <b>2 d</b>		<b>2 e</b>	
<b>3</b>	Subtract line <b>2 e</b> from line <b>1</b>		<b>3</b>	
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	<b>a</b> Investment expenses not included on Form 990, Part VIII, line 7b	<b>4 a</b>		
	<b>b</b> Other (Describe in Part XIII.)	<b>4 b</b>		
	<b>c</b> Add lines <b>4 a</b> and <b>4 b</b>		<b>4 c</b>	
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4 c</b> . (This must equal Form 990, Part I, line 18.)		<b>5</b>	

**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.

**SCHEDULE F  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Statement of Activities Outside the United States**

▶ Complete if the organization answered 'Yes' on Form 990, Part IV, line 14b, 15, or 16.  
▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2020**

**Open to Public  
Inspection**

Employer identification number

26-3386678

VISIONS GLOBAL EMPOWERMENT

**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. **Part V**
- 3 **Activities 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 the 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) SOUTH ASIA			GRANTS TO NON PROFIT ORGANIZAT	EDUCATION & COMMUNITY DEV	224,231.
(2) SUB SAHARAN AFRICA			GRANTS TO NON PROFIT	EDUCATION & COMMUNITY DEV	31,559.
(3) CENTRAL AMERICA			GRANTS TO NON PROFIT	EDUCATION & COMMUNITY DEV	4,587,609.
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
<b>3 a</b> Subtotal . . . . .					4,843,399.
<b>b</b> Total from continuation sheets to Part I . . . . .					
<b>c Totals</b> (add lines 3a and 3b) . . .	0	0			4,843,399.

**BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.**

**Schedule F (Form 990) 2020**

**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)
			CENTRAL AMERICA	GIRLS SCHOOL	4,310,000.	WIRE TRANSFE			
			SOUTH ASIA	EDUCATION	36,390.	WIRE TRANSFE			
			SOUTH ASIA	SCHOOL SUPPORT	18,500.	WIRE TRANSFE			
			SOUTH ASIA	SCHOOL SUPPORT	40,310.	WIRE TRANSFE			
			SOUTH ASIA	WOMENS UNIVERSITY	20,000.	WIRE TRANSFE			
			SOUTH ASIA	YOUTH LEADERSHIP	37,530.	WIRE TRANSFE			
			SUB SAHARAN AFR	DEAF YOUTH EDUCATIO	33,490.	WIRE TRANSFE			

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter. ▶ 0

3 Enter total number of other organizations or entities ▶ 7

**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.

**Part I, Line 2 - Grantmakers Explanation For Monitoring Use of Funds Outside US**

GRANTS ARE ONLY MADE AFTER ORGANIZATIONS HAVE FIRST PRESENTED VALID WRITTEN VERIFICATION THAT THEY ARE REGISTERED CHARITABLE ORGANIZATIONS IN THEIR HOST COUNTRIES AND CAN CERTIFY THAT THEY ARE ACTIVELY IN GOOD STANDING. A COPY OF EACH ORGANIZATION'S INCORPORATING DOCUMENT(S) IS RETAINED, ALONG WITH GENERAL INFORMATION ABOUT THEIR PROGRAMS, FINANCES AND BANK ACCOUNT INFORMATION. ALL RECIPIENT ORGANIZATIONS ARE ALSO REQUIRED TO COMPLETE A PARTNER APPLICATION FORM IN WHICH THEY ARE ABLE TO ELABORATE ON THE DETAILS OF THEIR PROPOSED INITIATIVES. ALMOST ALL RECIPIENTS ARE ALSO PERSONALLY VETTED DURING INITIAL SITE VISITS AND DISCUSSIONS BY VISIONS BOARD MEMBERS AND/OR REPRESENTATIVES, AS WELL AS THROUGH PERIODIC SITE VISITS TO CHECK PROGRESS AND ENSURE PROJECTS ARE BEING PROPERLY MANAGED. ALL PARTNER RECIPIENTS ARE EXPECTED TO MAINTAIN THOROUGH AND ACCURATE FINANCIAL RECORDS (INCLUDING KEEPING RECEIPTS) AND TO REPORT QUARTERLY TO VISIONS. GRANTS ARE MADE BASED ON A PRE-APPROVED BUDGET PER PROJECT WITH FUNDS GENERALLY BEING DISTRIBUTED EITHER QUARTERLY OR BIANNUALLY.

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**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](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2020**

**Open to Public  
Inspection**

VISIONS GLOBAL EMPOWERMENT

Employer identification number

26-3386678

**Form 990, Part I, Line 1 - Organization Mission or Significant Activities**

Visions strives to enable sustainable development through education, leadership and technology. Visions is especially focused on enabling social change in communities affected by poverty, conflict and disability through education, leadership development and technology. We envision a world where all people have access to quality education, are empowered to realize their unique aspirations, and are equipped to make positive contributions to our world. Currently, Visions operates in 5 countries - Ethiopia, India, Sri Lanka, Nicaragua and the U.S.

**Form 990, Part III, Line 1 - Organization Mission**

Visions strives to enable sustainable development through education, leadership and technology. Visions is especially focused on enabling social change in communities affected by poverty, conflict and disability through education, leadership development and technology. We envision a world where all people have access to quality education, are empowered to realize their unique aspirations, and are equipped to make positive contributions to our world. Currently, Visions operates in 5 countries - Ethiopia, India, Sri Lanka, Nicaragua and the U.S.

**Form 990, Part III, Line 4d - Other Program Services Description**

**Institutional Support**

Visions nurtures partnerships with dozens of local civil society organizations that are the change-makers in their own communities - the locally-rooted, innovative problem solvers and program administrators serving the most vulnerable and disadvantaged in their area. In 2020, Visions provided support both for ongoing operations and development of new infrastructure or activities of schools, hospitals, and community service organizations providing vital nonprofit education and health services to those in greatest need in their respective communities.

Name of the organization

Employer identification number

VISIONS GLOBAL EMPOWERMENT

26-3386678

**Form 990, Part VI, Line 11b - Form 990 Review Process**

FORM 990 AND SCHEDULES WERE DICUSSED WITH GREGORY BUIE, TREASURER ON NUMEROUS OCCASSIONS, THROUGH THE PROCESS OF TAX PREPARATION. DRAFT RETURN WAS REVIEWED BY HIM.

**Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts**

YES, VISIONS GLOBAL EMPOWERMENT HAS A 'CONFLICT OF INTEREST POLICY' WHICH IS DESIGNED TO HELP THE DIRECTORS AND OFFICERS TO IDENTIFY SITUATIONS THAT PRESENT CONFLICTS OF INTEREST AND TO PROVIDE THE ORGANIZATION WITH A PROCEDURE THAT WILL ALLOW A TRANSACTION TO BE TREATED AS VALID AND BINDING EVEN THOUGH A DIRECTOR OR OFFICER HAS OR MAY HAVE A CONFLICT OF INTERESTS WITH RESPECT TO THE TRANSACTION. IN THE POLICY IT IS STATED THAT FOR ANY POTENTIAL ISSUE THAT MAY ARISE CONCERNING A CONFLICT OF INTEREST (AS LEGALLY ENUMERATED IN THE FULL POLICY), THE PARTY OR PARTIES CONCERNED MUST NOTIFY THE BOARD OF DIRECTORS OR PRESIDENT OF THE BOARD OF DIRECTORS. IN THE DISCUSSIONS THAT WILL LIKELY ENSUE, THE INTERESTED PARTIES MAY NOT PARTICIPATE, EXCEPT TO DISCLOSE FACTS, AND MAY NOT VOTE. ALL DIRECTORS AND OFFICERS ARE REQUIRED TO ANNUALLY SUBMIT (CONFIDENTIALLY) IN WRITING ANY CONFLICTS OF INTEREST OR POTENTIAL CONFLICTS OF INTEREST THAT MAY ARISE TO THE PRESIDENT OF THE BOARD OF DIRECTORS.

**Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available**

No other documents available to the public.

**Form 990, Part XI, Line 9  
Other Changes In Net Assets Or Fund Balances**

ON ACCOUNT OF ACCOUNTING METHOD CHANGE.....	\$	-40,271.
	Total	<u>\$ -40,271.</u>

**Form 990, Part XII, Line 1 - Change of Accounting Method**

ACCOUNTING METHOD CHANGED FROM CASH TO ACCRUAL  
**PART III, LINE 1**

PART III, LINE 1 - METHOD OF ACCOUNTING

Name of the organization

VISIONS GLOBAL EMPOWERMENT

Employer identification number

26-3386678

GRANTS ARE ONLY MADE AFTER ORGANIZATIONS HAVE FIRST PRESENTED VALID WRITTEN VERIFICATION THAT THEY ARE REGISTERED CHARITABLE ORGANIZATIONS IN THEIR HOST COUNTRIES AND CAN CERTIFY THAT THEY ARE ACTIVELY IN GOOD STANDING. A COPY OF EACH ORGANIZATION'S INCORPORATING DOCUMENT(S) IS RETAINED, ALONG WITH GENERAL INFORMATION ABOUT THEIR PROGRAMS, FINANCES AND BANK ACCOUNT INFORMATION. ALL RECIPIENT ORGANIZATIONS ARE ALSO REQUIRED TO COMPLETE A PARTNER APPLICATION FORM IN WHICH THEY ARE ABLE TO ELABORATE ON THE DETAILS OF THEIR PROPOSED INITIATIVES. ALMOST ALL RECIPIENTS ARE ALSO PERSONALLY VETTED DURING INITIAL SITE VISITS AND DISCUSSIONS BY VISIONS BOARD MEMBERS AND/OR REPRESENTATIVES, AS WELL AS THROUGH PERIODIC SITE VISITS TO CHECK PROGRESS AND ENSURE PROJECTS ARE BEING PROPERLY MANAGED. ALL PARTNER RECIPIENTS ARE EXPECTED TO MAINTAIN THOROUGH AND ACCURATE FINANCIAL RECORDS (INCLUDING KEEPING RECEIPTS) AND TO REPORT QUARTERLY TO VISIONS. GRANTS ARE MADE BASED ON A PRE-APPROVED BUDGET PER PROJECT WITH FUNDS GENERALLY BEING DISTRIBUTED EITHER QUARTERLY OR BIANNUALLY.

Form **3115**

(Rev. December 2018)  
Department of the Treasury  
Internal Revenue Service

**Application for Change in Accounting Method**

► Go to [www.irs.gov/Form3115](http://www.irs.gov/Form3115) for instructions and the latest information.

OMB No. 1545-2070

Name of filer (name of parent corporation if a consolidated group) (see instructions)		Identification number (see instructions)	
VISIONS GLOBAL EMPOWERMENT		26-3386678	
Number, street, and room or suite no. If a P.O. box, see the instructions.		Principal business activity code number (see instructions)	
18800 VON KARMAN AVENUE, SUITE A			
City or town, state, and ZIP code		Tax year of change begins (MM/DD/YYYY) <u>1/01/2020</u>	
IRVINE, CA 92612		Tax year of change ends (MM/DD/YYYY) <u>12/31/2020</u>	
Name of applicant(s) (if different than filer) and identification number(s) (see instructions)		Name of contact person (see instructions)	
		GREGORY BUIE	
		Contact person's telephone number	
		714-660-3054	

If the applicant is a member of a consolidated group, check this box

If Form 2848, Power of Attorney and Declaration of Representative, is attached (see instructions for when Form 2848 is required), check this box

<p><b>Check the box to indicate the type of applicant.</b></p> <p><input type="checkbox"/> Individual</p> <p><input type="checkbox"/> Corporation</p> <p><input type="checkbox"/> Controlled foreign corporation (Section 957)</p> <p><input type="checkbox"/> 10/50 corporation (Section 904(d)(2)(E))</p> <p><input type="checkbox"/> Qualified personal service corporation (Section 448(d)(2))</p> <p><input checked="" type="checkbox"/> Exempt organization. Enter Code section ► <u>501(c)(3)</u></p> <p><input type="checkbox"/> Cooperative (Section 1381)</p> <p><input type="checkbox"/> Partnership</p> <p><input type="checkbox"/> S corporation</p> <p><input type="checkbox"/> Insurance company (Section 816(a))</p> <p><input type="checkbox"/> Insurance company (Section 831)</p> <p><input type="checkbox"/> Other (specify) ► _____</p>	<p><b>Check the appropriate box to indicate the type of accounting method change being requested.</b> See instructions.</p> <p><input type="checkbox"/> Depreciation or Amortization</p> <p><input type="checkbox"/> Financial Products and/or Financial Activities of Financial Institutions</p> <p><input checked="" type="checkbox"/> Other (specify) ... ► <u>CASH TO ACCRUAL</u></p>
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**Caution:** To be eligible for approval of the requested change in method of accounting, the taxpayer must provide all information that is relevant to the taxpayer or to the taxpayer's requested change in method of accounting. This includes (1) all relevant information requested on this Form 3115 (including its instructions), and (2) any other relevant information, even if not specifically requested on Form 3115. **The taxpayer must attach all applicable statements requested throughout this form.**

Part I Information for Automatic Change Request	Yes	No
1 Enter the applicable designated automatic accounting method change number ('DCN') for the requested automatic change. Enter only one DCN, except as provided for in guidance published by the IRS. If the requested change has no DCN, check 'Other,' and provide both a description of the change and a citation of the IRS guidance providing the automatic change. See instructions.		
a (1) DCN: <u>122</u> (2) DCN: _____ (3) DCN: _____ (4) DCN: _____ (5) DCN: _____ (6) DCN: _____ (7) DCN: _____ (8) DCN: _____ (9) DCN: _____ (10) DCN: _____ (11) DCN: _____ (12) DCN: _____		
b Other <input type="checkbox"/> Description ► _____		
2 Do any of the eligibility rules restrict the applicant from filing the requested change using the automatic change procedures (see instructions)? If 'Yes,' attach an explanation		
3 Has the filer provided all the information and statements required (a) on this form and (b) by the List of Automatic Changes under which the applicant is requesting a change? See instructions.		
<b>Note:</b> Complete Part II and Part IV of this form, and, Schedules A through E, if applicable.		

Part II Information for All Requests	Yes	No
4 During the tax year of change, did or will the applicant (a) cease to engage in the trade or business to which the requested change relates, or (b) terminate its existence? See instructions.		X
5 Is the applicant requesting to change to the principal method in the tax year of change under Regulations section 1.381(c)(4)-1(d)(1) or 1.381(c)(5)-1(d)(1)? If 'No,' go to line 6a. If 'Yes,' the applicant cannot file a Form 3115 for this change. See instructions.		X

<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this application, including accompanying schedules and statements, and to the best of my knowledge and belief, the application contains all the relevant facts relating to the application, and it is true, correct, and complete. Declaration of preparer (other than applicant) is based on all information of which preparer has any knowledge.		
	Signature of filer (and spouse, if joint return) ►	Date	Name and title (print or type) GREGORY BUIE
<b>Preparer (other than filer/applicant)</b>	Print/Type preparer's name MURALI RAMALINGAM CPA	Preparer's signature MURALI RAMALINGAM CPA	Date
	Firm's name ► THE GLOBAL ACCOUNTING SOLUTIONS INC		
Firm's address ► 400 W WILSON BRIDGE RD STE 230 WORTHINGTON, OH 43085			

<b>Part II</b> Information for All Requests <i>(continued)</i>	Yes	No
<b>6a</b> Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any federal income tax return(s) under examination (see instructions)? If 'No,' go to line 7a.		X
<b>b</b> Is the method of accounting the applicant is requesting to change an issue under consideration (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s))? See instructions.		
<b>c</b> Enter the name and telephone number of the examining agent and the tax year(s) under examination. Name ▶ _____ Telephone number ▶ _____ Tax year(s) ▶ _____		
<b>d</b> Has a copy of this Form 3115 been provided to the examining agent identified on line 6c?		
<b>7a</b> Does audit protection apply to the applicant's requested change in method of accounting? See instructions. If 'No,' attach an explanation.		
<b>b</b> If 'Yes,' check the applicable box and attach the required statement. <input type="checkbox"/> Not under exam <input type="checkbox"/> 3-month window <input type="checkbox"/> 120 day: Date examination ended ▶ _____ <input type="checkbox"/> Method not before director <input type="checkbox"/> Negative adjustment <input type="checkbox"/> CAP: Date member joined group ▶ _____ <input type="checkbox"/> Audit protection at end of exam <input type="checkbox"/> Other		
<b>8a</b> Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any federal income tax return(s) before Appeals and/or a federal court? If 'No,' go to line 9.		X
<b>b</b> Is the method of accounting the applicant is requesting to change an issue under consideration by Appeals and/or a federal court (for either the applicant or any present or former consolidated group in which the applicant was a member for the tax year(s) the applicant was a member)? See instructions. If 'Yes,' attach an explanation.		
<b>c</b> If 'Yes,' enter the name of the (check the box) <input type="checkbox"/> Appeals officer and/or <input type="checkbox"/> counsel for the government, telephone number, and the tax year(s) before Appeals and/or a federal court. Name ▶ _____ Telephone number ▶ _____ Tax year(s) ▶ _____		
<b>d</b> Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified on line 8c?		
<b>9</b> If the applicant answered 'Yes' to line 6a and/or 8a with respect to any present or former consolidated group, attach a statement that provides each parent corporation's (a) name, (b) identification number, (c) address, and (d) tax year(s) during which the applicant was a member that is under examination, before an Appeals office, and/or before a federal court.		
<b>10</b> If for federal income tax purposes, the applicant is either an entity (including a limited liability company) treated as a partnership or an S corporation, is it requesting a change from a method of accounting that is an issue under consideration in an examination, before Appeals, or before a federal court, with respect to a federal income tax return of a partner, member, or shareholder of that entity?		
<b>11a</b> Has the applicant, its predecessor, or a related party requested or made (under either an automatic or non-automatic change procedure) a change in method of accounting within any of the five tax years ending with the tax year of change? If 'No,' go to line 12.		X
<b>b</b> If 'Yes,' for each trade or business, attach a description of each requested change in method of accounting (including the tax year of change) and state whether the applicant received consent.		
<b>c</b> If any application was withdrawn, not perfected, or denied, or if a Consent Agreement granting a change was not signed and returned to the IRS, or the change was not made or not made in the requested year of change, attach an explanation.		
<b>12</b> Does the applicant, its predecessor, or a related party currently have pending any request (including any concurrently filed request) for a private letter ruling, change in method of accounting, or technical advice? If 'Yes,' for each request attach a statement providing (a) the name(s) of the taxpayer, (b) identification number(s), (c) the type of request (private letter ruling, change in method of accounting, or technical advice), and (d) the specific issue(s) in the request(s).		X
<b>13</b> Is the applicant requesting to change its overall method of accounting? If 'Yes,' complete Schedule A on page 4 of the form.	X	

<b>Part II Information for All Requests</b> <i>(continued)</i>	Yes	No						
<p><b>14</b> If the applicant is either <b>(i) not</b> changing its overall method of accounting, or <b>(ii) changing</b> its overall method of accounting <b>and</b> changing to a special method of accounting for one or more items, attach a detailed and complete description for each of the following (see instructions):</p> <p><b>a</b> The item(s) being changed.</p> <p><b>b</b> The applicant's present method for the item(s) being changed.</p> <p><b>c</b> The applicant's proposed method for the item(s) being changed.</p> <p><b>d</b> The applicant's present overall method of accounting (cash, accrual, or hybrid).</p> <p><b>15a</b> Attach a detailed and complete description of the applicant's trade(s) or business(es). See section 446(d).</p> <p><b>b</b> If the applicant has more than one trade or business, as defined in Regulations section 1.446-1(d), describe <b>(i)</b> whether each trade or business is accounted for separately; <b>(ii)</b> the goods and services provided by each trade or business and any other types of activities engaged in that generate gross income; <b>(iii)</b> the overall method of accounting for each trade or business; and <b>(iv)</b> which trade or business is requesting to change its accounting method as part of this application or a separate application.</p> <p><b>Note:</b> If you are requesting an automatic method change, see the instructions to see if you are required to complete lines 16a-16c.</p> <p><b>16a</b> Attach a full explanation of the legal basis supporting the proposed method for the item being changed. Include a detailed and complete description of the facts that explains how the law specifically applies to the applicant's situation and that demonstrates that the applicant is authorized to use the proposed method.</p> <p><b>b</b> Include all authority (statutes, regulations, published rulings, court cases, etc.) supporting the proposed method.</p> <p><b>c</b> Include either a discussion of the contrary authorities or a statement that no contrary authority exists.</p> <p><b>17</b> Will the proposed method of accounting be used for the applicant's books and records and financial statements? For insurance companies, see the instructions.....</p> <p>If 'No,' attach an explanation.</p> <p><b>18</b> Does the applicant request a conference with the IRS National Office if the IRS National Office proposes an adverse response?.....</p> <p><b>19a</b> If the applicant is changing to either the overall cash method, an overall accrual method, or is changing its method of accounting for any property subject to section 263A, any long-term contract subject to section 460 (see 19b), or inventories subject to section 474, enter the applicant's gross receipts for the 3 tax years preceding the tax year of change.</p> <table border="1" style="width:100%; border-collapse: collapse; margin-bottom: 5px;"> <thead> <tr> <th style="width: 33%;">1st preceding year ended: mo.          yr.</th> <th style="width: 33%;">2nd preceding year ended: mo.          yr.</th> <th style="width: 33%;">3rd preceding year ended: mo.          yr.</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">\$ _____</td> <td style="text-align: right;">\$ _____</td> <td style="text-align: right;">\$ _____</td> </tr> </tbody> </table> <p><b>b</b> If the applicant is changing its method of accounting for any long-term contract subject to section 460, in addition to completing 19a, enter the applicant's gross receipts for the 4th tax year preceding the tax year of change:</p> <p>4th preceding year ended: mo. _____ yr. _____ \$ _____</p>	1st preceding year ended: mo.          yr.	2nd preceding year ended: mo.          yr.	3rd preceding year ended: mo.          yr.	\$ _____	\$ _____	\$ _____		
1st preceding year ended: mo.          yr.	2nd preceding year ended: mo.          yr.	3rd preceding year ended: mo.          yr.						
\$ _____	\$ _____	\$ _____						
<b>17</b>								
<b>18</b>		<b>X</b>						
<b>19a</b>								
<b>19b</b>								
<b>Part III Information for Non-Automatic Change Request</b>	Yes	No						
<p><b>20</b> Is the applicant's requested change described in any revenue procedure, revenue ruling, notice, regulation, or other published guidance as an automatic change request?.....</p> <p>If 'Yes,' attach an explanation describing why the applicant is submitting its request under the non-automatic change procedures.</p> <p><b>21</b> Attach a copy of all documents related to the proposed change (see instructions).</p> <p><b>22</b> Attach a statement of the applicant's reasons for the proposed change.</p> <p><b>23</b> If the applicant is a member of a consolidated group for the year of change, do all other members of the consolidated group use the proposed method of accounting for the item being changed?.....</p> <p>If 'No,' attach an explanation.</p> <p><b>24a</b> Enter the amount of <b>user fee</b> attached to this application (see instructions). ▶ \$ _____</p> <p><b>b</b> If the applicant qualifies for a reduced user fee, attach the required information or certification (see instructions).</p>								



<b>Part IV Section 481(a) Adjustment</b>	<b>Yes</b>	<b>No</b>
<b>25</b> Does published guidance require the applicant (or permit the applicant and the applicant is electing) to implement the requested change in method of accounting on a cut-off basis? ..... If 'Yes,' attach an explanation and do not complete lines 26, 27, and 28 below.		
<b>26</b> Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income. ▶ \$ <u>40,271.</u> Attach a summary of the computation and an explanation of the methodology used to determine the section 481(a) adjustment. If it is based on more than one component, show the computation for each component. If more than one applicant is applying for the method change on the application, attach a list of the (a) name, (b) identification number, and (c) the amount of the section 481(a) adjustment attributable to each applicant.		
<b>27</b> Is the applicant making an election to take the entire amount of the adjustment into account in the tax year of change? ..... If 'Yes,' check the box for the applicable elective provision used to make the election (see instructions). <input checked="" type="checkbox"/> \$50,000 de minimis election <input type="checkbox"/> Eligible acquisition transaction election		
<b>28</b> Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties? ..... If 'Yes,' attach an explanation.		<b>X</b>

**Schedule A – Change in Overall Method of Accounting** (If Schedule A applies, Part I below must be completed.)

**Part I Change in Overall Method** (see instructions)

1 Check the appropriate boxes below to indicate the applicant's present and proposed methods of accounting.

**Present method:**       Cash                       Accrual                       Hybrid (attach description)

**Proposed method:**       Cash                       Accrual                       Hybrid (attach description)

2 Enter the following amounts as of the close of the tax year preceding the year of change. If none, state 'None.' Also, attach a statement providing a breakdown of the amounts entered on lines 2a through 2g.

See Attachment 1

	<b>Amount</b>
<b>a</b> Income accrued but not received (such as accounts receivable) .....	\$ None
<b>b</b> Income received or reported before it was earned (such as advanced payments). Attach a description of the income and the legal basis for the proposed method .....	None
<b>c</b> Expenses accrued but not paid (such as accounts payable) .....	29,168.
<b>d</b> Prepaid expenses previously deducted .....	10,673.
<b>e</b> Supplies on hand previously deducted and/or not previously reported .....	None
<b>f</b> Inventory on hand previously deducted and/or not previously reported. Complete Schedule D, Part II. ....	None
<b>g</b> Other amounts (specify). Attach a description of the item and the legal basis for its inclusion in the calculation of the section 481(a) adjustment. ▶ .....	430.
<b>h Net section 481(a) adjustment</b> (Combine lines 2a – 2g.) Indicate whether the adjustment is an increase (+) or decrease (-) in income. Also enter the net amount of this section 481(a) adjustment amount on Part IV, line 26 .....	\$ 40,271.

3 Is the applicant also requesting the recurring item exception under section 461(h)(3)? .....  Yes       No

4 Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change. Also attach a statement specifying the accounting method used when preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with the federal income tax return or other return (such as, tax-exempt organization returns) for that period. If the amounts in Part I, lines 2a through 2g, do not agree with the amounts shown on both the profit and loss statement and the balance sheet, attach a statement explaining the differences.

5 Is the applicant making a change to the overall cash method as a small business taxpayer (see instructions)? .....  Yes       No

**Part II Change to the Cash Method for Non-Automatic Change Request** (see instructions)

Applicants requesting a change to the cash method must attach the following information:

- 1 A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and materials and supplies used in carrying out the business.
- 2 An explanation as to whether the applicant is required to use the accrual method under any section of the Code or regulations.

**Schedule B – Change to the Deferral Method for Advance Payments** (see instructions)

- 1 If the applicant is requesting to change to the deferral method for advance payments, as described in the instructions, attach the following information:
  - a Explain how the advance payments meet the definition of advance payment, as described in the instructions.
  - b Does the taxpayer use an applicable financial statement as described in the instructions and, if so, identify it.
  - c Describe the taxpayer's allocation method, if there is more than one performance obligation, as defined in the instructions.
  - d Describe the taxpayer's legal basis for deferral. See instructions.
  - e If the applicant is filing under the non-automatic change procedures, see the instructions for the information required.

**Schedule C – Changes Within the LIFO Inventory Method** (see instructions)**Part I General LIFO Information**

Complete this section if the requested change involves changes within the LIFO inventory method. Also, attach a copy of all **Forms 970, Application To Use LIFO Inventory Method**, filed to adopt or expand the use of the LIFO method.

- 1 Attach a description of the applicant's present and proposed LIFO methods and submethods for each of the following items:
  - a Valuing inventory (for example, unit method or dollar-value method).
  - b Pooling (for example, by line or type or class of goods, natural business unit, multiple pools, raw material content, simplified dollar-value method, inventory price index computation (IPIC) pools, vehicle-pool method, etc.).
  - c Pricing dollar-value pools (for example, double-extension, index, link-chain, link-chain index, IPIC method, etc.).
  - d Determining the current-year cost of goods in the ending inventory (such as, most recent acquisitions, earliest acquisitions during the current year, average cost of current-year acquisitions, rolling-average cost, or other permitted method).
- 2 If any present method or submethod used by the applicant is not the same as indicated on Form(s) 970 filed to adopt or expand the use of the method, attach an explanation.
- 3 If the proposed change is not requested for all the LIFO inventory, attach a statement specifying the inventory to which the change is and is not applicable.
- 4 If the proposed change is not requested for all of the LIFO pools, attach a statement specifying the LIFO pool(s) to which the change is applicable.
- 5 Attach a statement addressing whether the applicant values any of its LIFO inventory on a method other than cost. For example, if the applicant values some of its LIFO inventory at retail and the remainder at cost, identify which inventory items are valued under each method.
- 6 If changing to the IPIC method, attach a completed Form 970.

**Part II Change in Pooling Inventories**

- 1 If the applicant is proposing to change its pooling method or the number of pools, attach a description of the contents of, and state the base year for, each dollar-value pool the applicant presently uses and proposes to use.
- 2 If the applicant is proposing to use natural business unit (NBU) pools or requesting to change the number of NBU pools, attach the following information (to the extent not already provided) in sufficient detail to show that each proposed NBU was determined under Regulations sections 1.472-8(b)(1) and (2):
  - a A description of the types of products produced by the applicant. If possible, attach a brochure.
  - b A description of the types of processes and raw materials used to produce the products in each proposed pool.
  - c If all of the products to be included in the proposed NBU pool(s) are not produced at one facility, state the reasons for the separate facilities, the location of each facility, and a description of the products each facility produces.
  - d A description of the natural business divisions adopted by the taxpayer. State whether separate cost centers are maintained and if separate profit and loss statements are prepared.
  - e A statement addressing whether the applicant has inventories of items purchased and held for resale that are not further processed by the applicant, including whether such items, if any, will be included in any proposed NBU pool.
  - f A statement addressing whether all items including raw materials, goods-in-process, and finished goods entering into the entire inventory investment for each proposed NBU pool are presently valued under the LIFO method. Describe any items that are not presently valued under the LIFO method that are to be included in each proposed pool.
  - g A statement addressing whether, within the proposed NBU pool(s), there are items both sold to unrelated parties and transferred to a different unit of the applicant to be used as a component part of another product prior to final processing.
- 3 If the applicant is engaged in manufacturing and is proposing to use the multiple pooling method or raw material content pools, attach information to show that each proposed pool will consist of a group of items that are substantially similar. See Regulations section 1.472-8(b)(3).
- 4 If the applicant is engaged in the wholesaling or retailing of goods and is requesting to change the number of pools used, attach information to show that each of the proposed pools is based on customary business classifications of the applicant's trade or business. See Regulations section 1.472-8(c).



**Part III Method of Cost Allocation** (Complete this part if the requested change involves either property subject to section 263A or long-term contracts as described in section 460.) See instructions.

**Section A – Allocation and Capitalization Methods**

Attach a description (including sample computations) of the present and proposed method(s) the applicant uses to capitalize direct and indirect costs properly allocable to real or tangible personal property produced and property acquired for resale, or to allocate direct and indirect costs required to be allocated to long-term contracts. Include a description of the method(s) used for allocating indirect costs to intermediate cost objectives such as departments or activities prior to the allocation of such costs to long-term contracts, real or tangible personal property produced, and property acquired for resale. The description must include the following:

- 1 The method of allocating direct and indirect costs (for example, specific identification, burden rate, standard cost, or other reasonable allocation method).
- 2 The method of allocating mixed service costs (for example, direct reallocation, step-allocation, simplified service cost using the labor-based allocation ratio, simplified service cost using the production cost allocation ratio, or other reasonable allocation method).
- 3 Except for long-term contract accounting methods, the method of capitalizing additional section 263A costs (for example, simplified production with or without the historic absorption ratio election, simplified resale with or without the historic absorption ratio election including permissible variations, the U.S. ratio, or other reasonable allocation method).

**Section B – Direct and Indirect Costs Required to be Allocated**

Check the appropriate boxes showing the costs that are or will be fully included, to the extent required, in the cost of real or tangible personal property produced or property acquired for resale under section 263A or allocated to long-term contracts under section 460. Mark 'N/A' in a box if those costs are not incurred by the applicant. If a box is not checked, it is assumed that those costs are not fully included to the extent required. Attach an explanation for boxes that are not checked.

	Present method	Proposed method
1 Direct material		
2 Direct labor		
3 Indirect labor		
4 Officers' compensation (not including selling activities)		
5 Pension and other related costs		
6 Employee benefits		
7 Indirect materials and supplies		
8 Purchasing costs		
9 Handling, processing, assembly, and repackaging costs		
10 Offsite storage and warehousing costs		
11 Depreciation, amortization, and cost recovery allowance for equipment and facilities placed in service and not temporarily idle		
12 Depletion		
13 Rent		
14 Taxes other than state, local, and foreign income taxes		
15 Insurance		
16 Utilities		
17 Maintenance and repairs that relate to a production, resale, or long-term contract activity		
18 Engineering and design costs (not including section 174 research and experimental expenses)		
19 Rework labor, scrap, and spoilage		
20 Tools and equipment		
21 Quality control and inspection		
22 Bidding expenses incurred in the solicitation of contracts awarded to the applicant		
23 Licensing and franchise costs		
24 Capitalizable service costs (including mixed service costs)		
25 Administrative costs (not including any costs of selling or any return on capital)		
26 Research and experimental expenses attributable to long-term contracts		
27 Interest		
28 Other costs (Attach a list of these costs)		

**Part III Method of Cost Allocation** (continued) See instructions.

**Section C – Other Costs Not Required To Be Allocated** (Complete Section C only if the applicant is requesting to change its method for these costs.)

	Present method	Proposed method
1 Marketing, selling, advertising, and distribution expenses.....		
2 Research and experimental expenses not included in Section B, line 26.....		
3 Bidding expenses not included in Section B, line 22.....		
4 General and administrative costs not included in Section B.....		
5 Income taxes.....		
6 Cost of strikes.....		
7 Warranty and product liability costs.....		
8 Section 179 costs.....		
9 On-site storage.....		
10 Depreciation, amortization, and cost recovery allowance not included in Section B, line 11..		
11 Other costs (Attach a list of these costs.).....		

**Schedule E – Change in Depreciation or Amortization.** See instructions.

Applicants requesting approval to change their method of accounting for depreciation or amortization complete this section. Applicants **must** provide this information for each item or class of property for which a change is requested.

**Note:** See the **Summary of the List of Automatic Accounting Method Changes** in the instructions for information regarding automatic changes under sections 56, 167, 168, 197, 1400I, 1400L, or former section 168. **Do not** file Form 3115 with respect to certain late elections and election revocations. See instructions.

- 1 Is depreciation for the property determined under Regulations section 1.167(a)-11 (CLADR)? .....  Yes  No  
If 'Yes,' the only changes permitted are under Regulations section 1.167(a)-11(c)(1)(iii).
- 2 Is any of the depreciation or amortization required to be capitalized under any Code section, such as section 263A? ..  Yes  No  
If 'Yes,' enter the applicable section ▶ \_\_\_\_\_
- 3 Has a depreciation, amortization, expense, or disposition election been made for the property, such as the election under sections 168(f)(1), 168(i)(4), 179, 179C, or Regulations section 1.168(i)-8(d)? .....  Yes  No  
If 'Yes,' state the election made ▶ \_\_\_\_\_
- 4a To the extent not already provided, attach a statement describing the property subject to the change. Include in the description the type of property, the year the property was placed in service, and the property's use in the applicant's trade or business or income-producing activity.
  - b If the property is residential rental property, did the applicant live in the property before renting it? .....  Yes  No
  - c Is the property public utility property? .....  Yes  No
- 5 To the extent not already provided in the applicant's description of its present method, attach a statement explaining how the property is treated under the applicant's present method (for example, depreciable property, inventory property, supplies under Regulations section 1.162-3, nondepreciable section 263(a) property, property deductible as a current expense, etc.).
- 6 If the property is not currently treated as depreciable or amortizable property, attach a statement of the facts supporting the proposed change to depreciate or amortize the property.
- 7 If the property is currently treated and/or will be treated as depreciable or amortizable property, provide the following information for both the present (if applicable) and proposed methods:
  - a The Code section under which the property is or will be depreciated or amortized (for example, section 168(g)).
  - b The applicable asset class from Rev. Proc. 87-56, 1987-2 C.B. 674, for each asset depreciated under section 168 (MACRS) or under section 1400L; the applicable asset class from Rev. Proc. 83-35, 1983-1 C.B. 745, for each asset depreciated under former section 168 (ACRS); an explanation why no asset class is identified for each asset for which an asset class has not been identified by the applicant.
  - c The facts to support the asset class for the proposed method.
  - d The depreciation or amortization method of the property, including the applicable Code section (for example, 200% declining balance method under section 168(b)(1)).
  - e The useful life, recovery period, or amortization period of the property.
  - f The applicable convention of the property.
  - g Whether the additional first-year special depreciation allowance (for example, as provided by section 168(k), 168(l), 168(m), 168(n), 1400L(b), or 1400N(d)) was or will be claimed for the property. If not, also provide an explanation as to why no special depreciation allowance was or will be claimed.
  - h Whether the property was or will be in a single asset account, a multiple asset account, or a general asset account.

**Attachment 1**  
**Form 3115, Schedule A, Part I**  
**Breakdown of Lines 2a - 2g**

<u>Line 2c</u>	
PAYROLL EXPENSES.....	\$ 9,168.
ACCOUNTS PAYABLE.....	20,000.
Total	<u>\$ 29,168.</u>
<u>Line 2d</u>	
PROGRAM EXPENSES.....	\$ 26,178.
PROGRAM EXPENSES.....	-15,505.
Total	<u>\$ 10,673.</u>
<u>Line 2g</u>	
FIXED ASSET.....	\$ 184.
OTHER ASSET.....	246.
Total	<u>\$ 430.</u>

Form **5471**

(Rev. December 2020)

Department of the Treasury  
Internal Revenue Service

**Information Return of U.S. Persons With Respect to Certain Foreign Corporations**

► Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.

Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning 1/01, 2020, and ending 12/31, 2020

OMB No. 1545-0123

Attachment Sequence No. **121**

Name of person filing this return <b>VISIONS GLOBAL EMPOWERMENT</b> Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address) <b>18800 VON KARMAN AVENUE, SUITE A</b> City or town, state, and ZIP code <b>IRVINE, CA 92612</b> Filer's tax year beginning <u>1/01, 2020</u> , and ending <u>12/31, 2020</u>	<b>A Identifying number</b> <u>26-3386678</u> <b>B Category of filer</b> (See instructions. Check applicable box(es).): 1a <input type="checkbox"/> 1b <input type="checkbox"/> 1c <input type="checkbox"/> 2 <input checked="" type="checkbox"/> 3 <input type="checkbox"/> 4 <input checked="" type="checkbox"/> 5a <input checked="" type="checkbox"/> 5b <input type="checkbox"/> 5c <input type="checkbox"/> <b>C Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period</b> <u>99.0000</u> % <b>D</b> Check box if this is a final Form 5471 for the foreign corporation. <input type="checkbox"/> <b>E</b> Check if any excepted specified foreign financial assets are reported on this form (see instructions). <input type="checkbox"/> <b>F</b> Check the box if this Form 5471 has been completed using "Alternative Information" under Rev. Proc. 2019-40. <input type="checkbox"/> <b>G</b> If the box on line F is checked, enter the corresponding code for "Alternative Information" (see instructions). <input type="checkbox"/> ► <b>H</b> Person(s) on whose behalf this information return is filed:
--	---

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director
VISIONS GLOBAL EMPOWERMENT	18800 VON KARMAN AVENUE, IRVINE, CA 92612	26-3386678	X		

**Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

<b>1a</b> Name and address of foreign corporation VISIONS NICARAGUA SA AVENIDA NACIONES UNIDAS, EDIFICIO EL CENTRO II, SEXTO PISO MANAGUA, Nicaragua	<b>b(1)</b> Employer identification number, if any <u>Foreign US</u> <b>b(2)</b> Reference ID number (see instructions) <u>ForeignUS</u> <b>c</b> Country under whose laws incorporated <u>Nicaragua</u>			
<b>d</b> Date of incorporation <u>4/11/2018</u>	<b>e</b> Principal place of business <u>Nicaragua</u>	<b>f</b> Principal business activity code number	<b>g</b> Principal business activity <u>Tourism/Const</u>	<b>h</b> Functional currency code <u>NIO</u>

**2** Provide the following information for the foreign corporation's accounting period stated above.

<b>a</b> Name, address, and identifying number of branch office or agent (if any) in the United States	<b>b</b> If a U.S. income tax return was filed, enter: <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%;">(i) Taxable income or (loss)</td> <td style="width:50%;">(ii) U.S. income tax paid (after all credits)</td> </tr> <tr> <td> </td> <td> </td> </tr> </table>	(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)		
(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)				
<b>c</b> Name and address of foreign corporation's statutory or resident agent in country of incorporation HILARIA MARIA SALINAS ICAZA AVENIDA NACIONES UNIDAS, EDIFICIO EL CENTRO I MANAGUA, Nicaragua	<b>d</b> Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different GREGORY BUIE 18800 VON KARMAN AVENUE IRVINE, CA 92612				

**Schedule A Stock of the Foreign Corporation**

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period
Common	50,000.	50,000.





**Schedule C Income Statement** (see instructions)

**Important:** Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for DASTM corporations.

		Functional Currency	U.S. Dollars
<b>I N C O M E</b>	<b>1 a</b> Gross receipts or sales.....	<b>1 a</b>	
	<b>b</b> Returns and allowances.....	<b>1 b</b>	
	<b>c</b> Subtract line 1b from line 1a.....	<b>1 c</b>	
	<b>2</b> Cost of goods sold.....	<b>2</b>	
	<b>3</b> Gross profit (subtract line 2 from line 1c).....	<b>3</b>	
	<b>4</b> Dividends.....	<b>4</b>	
	<b>5</b> Interest.....	<b>5</b>	2,027.
	<b>6 a</b> Gross rents.....	<b>6 a</b>	
	<b>b</b> Gross royalties and license fees.....	<b>6 b</b>	
	<b>7</b> Net gain or (loss) on sale of capital assets.....	<b>7</b>	
	<b>8 a</b> Foreign currency transaction gain or loss—unrealized.....	<b>8 a</b>	
	<b>b</b> Foreign currency transaction gain or loss—realized.....	<b>8 b</b>	
	<b>9</b> Other income (attach statement)..... See Statement 1	<b>9</b>	4,295,118.
	<b>10</b> Total income (add lines 3 through 9).....	<b>10</b>	4,297,145.
<b>D E D U C T I O N S</b>	<b>11</b> Compensation not deducted elsewhere.....	<b>11</b>	77,567.
	<b>12 a</b> Rents.....	<b>12 a</b>	
	<b>b</b> Royalties and license fees.....	<b>12 b</b>	
	<b>13</b> Interest.....	<b>13</b>	
	<b>14</b> Depreciation not deducted elsewhere.....	<b>14</b>	8,584.
	<b>15</b> Depletion.....	<b>15</b>	
	<b>16</b> Taxes (exclude income tax expense (benefit)).....	<b>16</b>	
	<b>17</b> Other deductions (attach statement – exclude income tax expense (benefit))..... See Statement 2	<b>17</b>	961,983.
	<b>18</b> Total deductions (add lines 11 through 17).....	<b>18</b>	1,048,134.
<b>N E T  I N C O M E</b>	<b>19</b> Net income or (loss) before unusual or infrequently occurring items, and income tax expense (benefit) (subtract line 18 from line 10).....	<b>19</b>	3,249,011.
	<b>20</b> Unusual or infrequently occurring items.....	<b>20</b>	
	<b>21 a</b> Income tax expense (benefit)—current.....	<b>21 a</b>	
	<b>b</b> Income tax expense (benefit)—deferred.....	<b>21 b</b>	
	<b>22</b> Current year net income or (loss) per books (combine lines 19 through 21b).....	<b>22</b>	3,249,011.
<b>Other Comprehen- sive  Income</b>	<b>23 a</b> Foreign currency translation adjustments.....	<b>23 a</b>	
	<b>b</b> Other.....	<b>23 b</b>	
	<b>c</b> Income tax expense (benefit) related to other comprehensive income.....	<b>23 c</b>	
	<b>24</b> Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c).....	<b>24</b>	

**Schedule F Balance Sheet**

**Important:** Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

<b>Assets</b>	<b>(a)</b> Beginning of annual accounting period	<b>(b)</b> End of annual accounting period
<b>1</b> Cash.....	<b>1</b> 73,056.	173,724.
<b>2a</b> Trade notes and accounts receivable.....	<b>2a</b> 196,359.	33,713.
<b>b</b> Less allowance for bad debts.....	<b>2b</b>	
<b>3</b> Derivatives.....	<b>3</b>	
<b>4</b> Inventories.....	<b>4</b>	
<b>5</b> Other current assets (attach statement).....	<b>5</b>	
<b>6</b> Loans to shareholders and other related persons.....	<b>6</b>	
<b>7</b> Investment in subsidiaries (attach statement).....	<b>7</b>	
<b>8</b> Other investments (attach statement).....	<b>8</b>	
<b>9a</b> Buildings and other depreciable assets.....	<b>9a</b> 22,895.	42,922.
<b>b</b> Less accumulated depreciation.....	<b>9b</b>	13,282.
<b>10a</b> Depletable assets.....	<b>10a</b>	
<b>b</b> Less accumulated depletion.....	<b>10b</b>	
<b>11</b> Land (net of any amortization).....	<b>11</b>	
<b>12</b> Intangible assets:		
<b>a</b> Goodwill.....	<b>12a</b>	
<b>b</b> Organization costs.....	<b>12b</b>	
<b>c</b> Patents, trademarks, and other intangible assets.....	<b>12c</b>	
<b>d</b> Less accumulated amortization for lines 12a, 12b, and 12c.....	<b>12d</b>	
<b>13</b> Other assets (attach statement)..... See Statement 3.....	<b>13</b> 2,282,111.	5,904,695.
<b>14</b> Total assets.....	<b>14</b> 2,574,421.	6,141,772.
<b>Liabilities and Shareholders' Equity</b>		
<b>15</b> Accounts payable.....	<b>15</b>	152,808.
<b>16</b> Other current liabilities (attach statement)..... See Statement 4.....	<b>16</b>	19,356.
<b>17</b> Derivatives.....	<b>17</b>	
<b>18</b> Loans from shareholders and other related persons.....	<b>18</b>	
<b>19</b> Other liabilities (attach statement)..... See Statement 5.....	<b>19</b> 2,572,961.	
<b>20</b> Capital stock:		
<b>a</b> Preferred stock.....	<b>20a</b>	
<b>b</b> Common stock.....	<b>20b</b> 1,461.	1,499.
<b>21</b> Paid-in or capital surplus (attach reconciliation).....	<b>21</b>	
<b>22</b> Retained earnings.....	<b>22</b>	5,968,109.
<b>23</b> Less cost of treasury stock.....	<b>23</b>	
<b>24</b> Total liabilities and shareholders' equity.....	<b>24</b> 2,574,422.	6,141,772.

**Schedule G Other Information**

	Yes	No
<b>1</b> During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership?..... If "Yes," see the instructions for required statement.		X
<b>2</b> During the tax year, did the foreign corporation own an interest in any trust?.....		X
<b>3</b> During the tax year, did the foreign corporation own any foreign entities that were disregarded as separate from their owner under Regulations sections 301.7701-2 and 301.7701-3 or did the foreign corporation own any foreign branches (see instructions)?..... If "Yes," you are generally required to attach Form 8858 for each entity or branch (see instructions).		X
<b>4a</b> During the tax year, did the filer pay or accrue any base erosion payment under section 59A(d) to the foreign corporation or did the filer have a base erosion tax benefit under section 59A(c)(2) with respect to a base erosion payment made or accrued to the foreign corporation (see instructions)?..... If "Yes," complete lines 4b and 4c.		X
<b>b</b> Enter the total amount of the base erosion payments..... ▶ \$ _____		
<b>c</b> Enter the total amount of the base erosion tax benefit..... ▶ \$ _____		
<b>5a</b> During the tax year, did the foreign corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A?..... If "Yes," complete line 5b.		X
<b>b</b> Enter the total amount of the disallowed deductions (see instructions)..... ▶ \$ _____		

**Schedule G Other Information** (continued)

	Yes	No
<b>6a</b> Is the filer of this Form 5471 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule M? ..... If "Yes," complete lines 6b, 6c, and 6d.		X
<b>b</b> Enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with the foreign corporation that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) (see instructions) ..... ▶ \$ _____		
<b>c</b> Enter the amount of gross income derived from a license of property to the foreign corporation that the filer included in its computation of FDDEI (see instructions) ..... ▶ \$ _____		
<b>d</b> Enter the amount of gross income derived from services provided to the foreign corporation that the filer included in its computation of FDDEI (see instructions) ..... ▶ \$ _____		
<b>7</b> During the tax year, was the foreign corporation a participant in any cost-sharing arrangement? .....		X
<b>8</b> During the course of the tax year, did the foreign corporation become a participant in any cost-sharing arrangement? .....		X
<b>9</b> If the answer to question 7 is "Yes," was the foreign corporation a participant in a cost-sharing arrangement that was in effect before January 5, 2009? .....		X
<b>10</b> If the answer to question 7 is "Yes," did a U.S. taxpayer make any platform contributions as defined under Regulations section 1.482-7(c) to that cost-sharing arrangement during the taxable year? .....		X
<b>11</b> If the answer to question 10 is "Yes," enter the present value of the platform contributions in U.S. dollars ..... ▶ \$ _____		
<b>12</b> If the answer to question 10 is "Yes," check the box for the method under Regulations section 1.482-7(g) used to determine the price of the platform contribution transaction(s): <input type="checkbox"/> Comparable uncontrolled transaction method <input type="checkbox"/> Income method <input type="checkbox"/> Acquisition price method <input type="checkbox"/> Market capitalization method <input type="checkbox"/> Residual profit split method <input type="checkbox"/> Unspecified methods		
<b>13</b> From April 25, 2014, to December 31, 2017, did the foreign corporation purchase stock or securities of a shareholder of the foreign corporation for use in a triangular reorganization (within the meaning of Regulations section 1.358-6(b)(2))? .....		X
<b>14a</b> Did the foreign corporation receive any intangible property in a prior year or the current tax year for which the U.S. transferor is required to report a section 367(d) annual income inclusion for the taxable year? .....		X
If "Yes," go to line 14b. <b>b</b> Enter the amount of the earnings and profits reduction pursuant to section 367(d)(2)(B) for the taxable year ..... ▶ \$ _____		
<b>15</b> During the tax year, was the foreign corporation an expatriated foreign subsidiary under Regulations section 1.7874-12(a)(9)? .....		X
If "Yes," see instructions and attach statement.		
<b>16</b> During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4? .....		X
If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G).		
<b>17</b> During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)? .....		X
<b>18</b> During the tax year, did the foreign corporation pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended? .....		X
<b>19</b> Did you answer "Yes" to any of the questions in the instructions for line 19? .....		X
If "Yes," enter the corresponding code(s) from the instructions and attach statement ▶ _____		
<b>20</b> Does the foreign corporation have interest expense disallowed under section 163(j) (see instructions)? .....		X
If "Yes," enter the amount ..... ▶ \$ _____		
<b>21</b> Does the foreign corporation have previously disallowed interest expense under section 163(j) carried forward to the current tax year (see instructions)? .....		X
If "Yes," enter the amount ..... ▶ \$ _____		
<b>22a</b> Did any extraordinary reduction with respect to a controlling section 245A shareholder occur during the tax year (see instructions)? .....		X
<b>b</b> If the answer to question 22a is "Yes," was an election made to close the tax year such that no amount is treated as an extraordinary reduction amount or tiered extraordinary reduction amount (see instructions)? .....		

**Schedule I Summary of Shareholder's Income From Foreign Corporation** (see instructions)

If item H on page 1 is completed, a separate Schedule I must be filed for each Category 4, 5a, or 5b filer for whom reporting is furnished on this Form 5471. This Schedule I is being completed for: VISIONS GLOBAL EMPOWERMENT

Name of U.S. shareholder ▶	Identifying number ▶	
<b>1 a</b> Section 964(e)(4) subpart F dividend income from the sale of stock of a lower-tier foreign corporation ( see instructions) . . . . .	<b>1 a</b>	
<b>b</b> Section 245A(e)(2) subpart F income from hybrid dividends of tiered corporations (see instructions) . . . . .	<b>1 b</b>	
<b>c</b> Subpart F income from tiered extraordinary disposition amounts not eligible for subpart F exception under section 954(c)(6) . . . . .	<b>1 c</b>	
<b>d</b> Subpart F income from tiered extraordinary reduction amounts not eligible for subpart F exception under section 954(c)(6) . . . . .	<b>1 d</b>	
<b>e</b> Section 954(c) Subpart F Foreign Personal Holding Company Income (enter result from Worksheet A) . . . . .	<b>1 e</b>	
<b>f</b> Section 954(d) Subpart F Foreign Base Company Sales Income (enter result from Worksheet A) . . . . .	<b>1 f</b>	
<b>g</b> Section 954(e) Subpart F Foreign Base Company Services Income (enter result from Worksheet A) . . . . .	<b>1 g</b>	
<b>h</b> Other subpart F income (enter result from Worksheet A) . . . . .	<b>1 h</b>	
<b>2</b> Earnings invested in U.S. property (enter the result from Worksheet B) . . . . .	<b>2</b>	
<b>3</b> Reserved for future use . . . . .	<b>3</b>	
<b>4</b> Factoring income . . . . .	<b>4</b>	
See instructions for reporting amounts on lines 1, 2, and 4 on your income tax return.		
<b>5 a</b> Section 245A eligible dividends (see instructions) . . . . .	<b>5 a</b>	
<b>b</b> Extraordinary disposition amounts (see instructions) . . . . .	<b>5 b</b>	
<b>c</b> Extraordinary reduction amounts (see instructions) . . . . .	<b>5 c</b>	
<b>d</b> Section 245A(e) dividends (see instructions) . . . . .	<b>5 d</b>	
<b>e</b> Dividends not reported on line 5a, 5b, 5c, or 5d . . . . .	<b>5 e</b>	
<b>6</b> Exchange gain or (loss) on a distribution of previously taxed earnings and profits . . . . .	<b>6</b>	

	Yes	No
<b>7 a</b> Was any income of the foreign corporation blocked? . . . . .		X
<b>b</b> Did any such income become unblocked during the tax year (see section 964(b))? . . . . .		X
If the answer to either question is "Yes," attach an explanation.		
<b>8 a</b> Did this U.S. shareholder have an extraordinary disposition (ED) account with respect to the foreign corporation at any time during the tax year (see instructions)? . . . . .		X
<b>b</b> If the answer to question 8a is "Yes," enter the U.S. shareholder's ED account balance at the beginning of the CFC year \$ _____ and at the end of the tax year \$ _____. Provide an attachment detailing any changes from the beginning to the ending balances.		
<b>c</b> Enter the CFC's aggregate ED account balance with respect to all U.S. shareholders at the beginning of the CFC year \$ _____ and at the end of the tax year \$ _____. Provide an attachment detailing any changes from the beginning to the ending balances.		
<b>9</b> Enter the sum of the hybrid deduction accounts with respect to stock of the foreign corporation (see instructions) \$ _____		

**SCHEDULE E  
(Form 5471)**

(Rev. December 2020)

Department of the Treasury  
Internal Revenue Service

**Income, War Profits, and Excess Profits Taxes Paid or Accrued**

▶ **Attach to Form 5471.**

▶ **Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.**

OMB No. 1545-0123

Name of person filing Form 5471 <b>VISIONS GLOBAL EMPOWERMENT</b>		Identifying number <b>26-3386678</b>
Name of foreign corporation <b>VISIONS NICARAGUA SA</b>	EIN (if any) <b>Foreign US</b>	Reference ID number (see instructions) <b>ForeignUS</b>
<b>a</b> Separate Category (Enter code — see instructions.) ..... ▶ <b>GEN</b> <b>b</b> If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ..... ▶		

**Part I Taxes for Which a Foreign Tax Credit Is Allowed**  
**Section 1 — Taxes Paid or Accrued Directly by Foreign Corporation**

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Country or U.S. Possession to Which Tax Is Paid (Enter code—see instructions. Use a separate line for each.)	(d) Foreign Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)	(e) U.S. Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)		
1							
2							
3							
4							
	(f) Income Subject to Tax in the Foreign Jurisdiction (see instructions)	(g) If taxes are paid on U.S. source income, check box	(h) Local Currency in Which Tax Is Payable (enter code — see instructions)	(i) Tax Paid or Accrued (in local currency in which the tax is payable)	(j) Conversion Rate to U.S. Dollars	(k) In U.S. Dollars (divide column (i) by column (j))	(l) In Functional Currency of Foreign Corporation
1		<input type="checkbox"/>					
2		<input type="checkbox"/>					
3		<input type="checkbox"/>					
4		<input type="checkbox"/>					
5	Total (combine lines 1 through 4 of column (k)). Also report amount on Schedule E-1, line 4..... ▶						
6	Total (combine lines 1 through 4 of column (l))..... ▶						

**Section 2—Taxes Deemed Paid (Section 960(b))**

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Country or U.S. Possession to Which Tax Is Paid (Enter code—see instructions. Use a separate line for each.)	(d) PTEP Group (enter code)	(e) Annual PTEP Account (enter year)
1					
2					
3					
4					
	(f) PTEP Distributed (enter amount in functional currency)	(g) Total Amount of PTEP in the PTEP Group (in functional currency)	(h) Total Amount of the PTEP Group Taxes With Respect to PTEP Group (USD)	(i) Foreign Income Taxes Properly Attributable to PTEP and not Previously Deemed Paid ((column (f)/column (g)) x column (h)) (USD)	
1					
2					
3					
4					
5	Total (combine lines 1 through 4 of column (i)). Also report amount on Schedule E-1, line 6..... ▶				

**BAA For Paperwork Reduction Act Notice, see instructions.**

**Part II Election**  
 For tax years beginning after December 31, 2004, has an election been made under section 986(a)(1)(D) to translate taxes using the exchange rate on the date of payment?  
 Yes  No If "Yes," state date of election ▶

**Part III Taxes for Which a Foreign Tax Credit Is Disallowed** (Enter in functional currency of foreign corporation.)

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Section 901 (j)	(d) Section 901(k) and (l)	(e) Section 901(m)	(f) U.S. Taxes	(g) Taxes Related to Section 959(c)(3) E&P	(h) Other	(i) Total
1									
2									
3	In functional currency (combine lines 1 and 2)..... ▶								
4	In U.S. dollars (translated at the average exchange rate, as defined in section 989(b)(3) and related regulations (see instructions))..... ▶								

**Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Earnings and Profits (E&P) of Foreign Corporation**

<b>IMPORTANT:</b> Enter amounts in U.S. dollars unless otherwise noted (see instructions).		Taxes related to:			
		(a) Current E & P	(b) Post-1986 Undistributed Earnings (post-1986 and pre-2018 section 959(c)(3) balance)	(c) Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance) (in functional currency)	(d) Hovering Deficit and Suspended Taxes
1a	Balance at beginning of year (as reported in prior year Schedule E-1).....				
b	Beginning balance adjustments (attach statement).....				
c	Adjusted beginning balance (combine lines 1a and 1b).....				
2	Adjustment for foreign tax redetermination.....				
3a	Taxes unsuspending under anti-splitter rules.....				
b	Taxes suspended under anti-splitter rules.....				
4	Taxes reported on Schedule E, Part I, Section 1, line 5, column (k).....				
5a	Taxes carried over in nonrecognition transactions.....				
b	Taxes reclassified as related to hovering deficit after nonrecognition transaction.....				
6	Taxes reported on Schedule E, Part I, Section 2, line 5, column (i).....				
7	Other adjustments (attach statement).....				
8	Taxes paid or accrued on current income/E&P or accumulated E&P (combine lines 1c through 7).....				
9	Taxes deemed paid with respect to inclusions under section 951(a)(1) (see instructions)				
10	Taxes deemed paid with respect to inclusions under section 951A (see instructions)				
11	Taxes deemed paid with respect to actual distributions.....				
12	Taxes on amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P.				
13	Other(attach statement).....				
14	Taxes related to hovering deficit offset of undistributed post-transaction E&P.....				
15	Balance of taxes paid or accrued (combine lines 8 through 14 in column (a)).....				
16	Reduction for tested income taxes not deemed paid.....				
17	Reduction for other taxes not deemed paid.....				
18	Balance of taxes paid or accrued at the beginning of the next year. Line 18, column (a), must always equal zero. So, if necessary, enter negative amounts on lines 16 and 17 of column (a) in amounts sufficient to reduce line 15, column (a), to zero. For the remaining columns, combine lines 8 through 14.....				

**Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Accumulated Earnings and Profits (E&P) of Foreign Corporation (continued)**

(e) Taxes related to previously taxed E&P (see instructions)

	(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	(vii) Section 965(b) PTEP	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP
1a										
b										
c										
2										
3a										
b										
4										
5a										
b										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										

BAA

Schedule E (Form 5471) (Rev. 12-2020)

**SCHEDULE H**  
**(Form 5471)**

(Rev. December 2020)  
Department of the Treasury  
Internal Revenue Service

**Current Earnings and Profits**

▶ **Attach to Form 5471.**

OMB No. 1545-0123

▶ **Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.**

Name of person filing Form 5471 <b>VISIONS GLOBAL EMPOWERMENT</b>		Identifying number <b>26-3386678</b>
Name of foreign corporation <b>VISIONS NICARAGUA SA</b>	EIN (if any) <b>FOREIGNUS</b>	Reference ID number (see instructions) <b>ForeignUS</b>

**IMPORTANT:** Enter the amounts on lines 1 through 5c in **functional** currency.

<b>1</b>	Current year net income or (loss) per foreign books of account .....	<b>1</b>	<b>108,386,032.</b>
<b>2</b>	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):	Net Additions	Net Subtractions
<b>a</b>	Capital gains or losses .....	<b>2a</b>	
<b>b</b>	Depreciation and amortization .....	<b>2b</b>	
<b>c</b>	Depletion .....	<b>2c</b>	
<b>d</b>	Investment or incentive allowance .....	<b>2d</b>	
<b>e</b>	Charges to statutory reserves .....	<b>2e</b>	
<b>f</b>	Inventory adjustments .....	<b>2f</b>	
<b>g</b>	Income taxes (see Schedule E, Part I, Section 1, line 6, column (I), and Part III, line 3, column (i)) .....	<b>2g</b>	
<b>h</b>	Foreign currency gains or losses .....	<b>2h</b>	
<b>i</b>	Other (attach statement) .....	<b>2i</b>	
<b>3</b>	Total net additions .....	<b>3</b>	
<b>4</b>	Total net subtractions .....	<b>4</b>	
<b>5a</b>	Current earnings and profits (line 1 plus line 3 minus line 4) .....	<b>5a</b>	<b>108,386,032.</b>
<b>b</b>	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions) .....	<b>5b</b>	
<b>c</b>	Combine lines 5a and 5b and enter the result on line 5c. Then enter on lines 5c(i), 5c(ii), and 5c(iii)(A) through 5c(iii)(C) the portion of the line 5c amount with respect to the categories of income shown on those lines .....	<b>5c</b>	<b>108,386,032.</b>
<b>(i)</b>	General category (enter amount on applicable Schedule J, Part I, line 3, column (a)) .....	<b>5c(i)</b>	
<b>(ii)</b>	Passive category (enter amount on applicable Schedule J, Part I, line 3, column (a)) .....	<b>5c(ii)</b>	
<b>(iii)</b>	Section 901(j) category:		
<b>(A)</b>	Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(A) and on the applicable Schedule J, Part I, line 3, column (a) .....	<b>5c(iii)(A)</b>	
<b>(B)</b>	Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(B) and on the applicable Schedule J, Part I, line 3, column (a) .....	<b>5c(iii)(B)</b>	
<b>(C)</b>	Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(C) and on the applicable Schedule J, Part I, line 3, column (a) .....	<b>5c(iii)(C)</b>	
<b>d</b>	Current earnings and profits in U.S. dollars (line 5c translated at the average exchange rate, as defined in section 989(b)(3) and the related regulations (see instructions)) .....	<b>5d</b>	<b>3,249,011.</b>
<b>e</b>	Enter exchange rate used for line 5d .....		<b>33.3597</b>

**BAA For Paperwork Reduction Act Notice, see instructions.**

**Schedule H (Form 5471) (Rev. 12-2020)**



**SCHEDULE I-1  
(Form 5471)**

(Rev. December 2019)

Department of the Treasury  
Internal Revenue Service

**Information for Global Intangible Low-Taxed Income**

▶ **Attach to Form 5471.**

▶ **Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.**

OMB No. 1545-0704

Name of person filing Form 5471 <b>VISIONS GLOBAL EMPOWERMENT</b>		Identifying number <b>26-3386678</b>
Name of foreign corporation <b>VISIONS NICARAGUA SA</b>	EIN (if any) <b>FOREIGNUS</b>	Reference ID number (see instructions) <b>ForeignUS</b>
Separate Category (Enter code—see instructions.)		▶ <b>GEN</b>

		Functional Currency	Conversion Rate	U.S. Dollars
<b>1</b> Gross income.....	<b>1</b>			
<b>2</b> Exclusions				
<b>a</b> Effectively connected income.....	<b>2a</b>			
<b>b</b> Subpart F income.....	<b>2b</b>			
<b>c</b> High-tax exception income per section 954(b)(4).....	<b>2c</b>			
<b>d</b> Related party dividends.....	<b>2d</b>			
<b>e</b> Foreign oil and gas extraction income.....	<b>2e</b>			
<b>3</b> Total exclusions (total of lines 2a–2e).....	<b>3</b>			
<b>4</b> Gross income less total exclusions (line 1 minus line 3).....	<b>4</b>			
<b>5</b> Deductions properly allocable to amount on line 4.....	<b>5</b>			
<b>6</b> Tested income (loss) (line 4 minus line 5).....	<b>6</b>			
<b>7</b> Tested foreign income taxes.....	<b>7</b>			
<b>8</b> Qualified business asset investment (QBAI).....	<b>8</b>			
<b>9a</b> Interest expense included on line 5.....	<b>9a</b>			
<b>b</b> Qualified interest expense.....	<b>9b</b>			
<b>c</b> Tested loss QBAI amount.....	<b>9c</b>			
<b>d</b> Tested interest expense (line 9a minus the sum of line 9b and line 9c). If zero or less, enter -0-.....	<b>9d</b>			
<b>10a</b> Interest income included in line 4.....	<b>10a</b>			
<b>b</b> Qualified interest income.....	<b>10b</b>			
<b>c</b> Tested interest income (line 10a minus line 10b). If zero or less, enter -0-.....	<b>10c</b>			

**BAA For Paperwork Reduction Act Notice, see instructions.**

**Schedule I-1 (Form 5471) (Rev. 12-2019)**

**SCHEDULE J  
(Form 5471)**

(Rev. December 2020)  
Department of the Treasury  
Internal Revenue Service

**Accumulated Earnings & Profits (E&P) of Controlled Foreign Corporation**

▶ Attach to Form 5471.

OMB No. 1545-0123

▶ Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.

Name of person filing Form 5471		Identifying number
VISIONS GLOBAL EMPOWERMENT		26-3386678
Name of foreign corporation	EIN (if any)	Reference ID number ( see instructions)
VISIONS NICARAGUA SA	FOREIGNUS	ForeignUS
a Separate Category (Enter code—see instructions.)		▶ GEN
b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions.)		▶

**Part I Accumulated E&P of Controlled Foreign Corporation**

Check the box if person filing return does not have all U.S. shareholders' information to complete an amount in column (e) (see instructions).

Important: Enter amounts in functional currency.		(a)	(b)	(c)	(d)	(e) Previously Taxed E&P (see instructions)	
		Post-2017 E&P Not Previously Taxed (post-2017 section 959(c)(3) balance)	Post-1986 Undistributed Earnings (post-1986 and pre-2018 section 959(c)(3) balance)	Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance)	Hovering Deficit and Deduction for Suspended Taxes	(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP
<b>1a</b>	Balance at beginning of year (as reported on prior year Schedule J) . . . . .						
<b>b</b>	Beginning balance adjustments (attach stmt) . . . . .						
<b>c</b>	Adjusted beginning balance (combine lines 1a and 1b) . . . . .						
<b>2a</b>	Reduction for taxes unsuspended under anti-splitter rules . . . . .						
<b>b</b>	Disallowed deduction for taxes suspended under anti-splitter rules . . . . .						
<b>3</b>	Current year E&P (or deficit in E&P) (enter amount from applicable line 5c of Schedule H) . . . . .						
<b>4</b>	E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation . . . . .						
<b>5a</b>	E&P carried over in nonrecognition transaction . . . . .						
<b>b</b>	Reclassify deficit in E&P as hovering deficit after nonrecognition transaction . . . . .						
<b>6</b>	Other adjustments (attach statement) . . . . .						
<b>7</b>	Total current and accumulated E&P (combine lines 1c through 6) . . . . .						
<b>8</b>	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P . . . . .						
<b>9</b>	Actual distributions . . . . .						
<b>10</b>	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P . . . . .						
<b>11</b>	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions) . . . . .						
<b>12</b>	Other adjustments (attach statement) . . . . .						
<b>13</b>	Hovering deficit offset of undistributed post-transaction E&P (see instructions) . . . . .						
<b>14</b>	Balance at beginning of next year (combine lines 7 through 13) . . . . .						

**Part I** **Accumulated E&P of Controlled Foreign Corporation** *(continued)*

	(e) Previously Taxed E&P (see instructions)				
	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	(vii) Section 965(b) PTEP
1a					
b					
c					
2a					
b					
3					
4					
5a					
b					
6					
7					
8					
9					
10					
11					
12					
13					
14					

	(e) Previously Taxed E&P (see instructions)			(f)
	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP	Total Section 964(a) E&P (combine columns (a), (b), (c), and (e)(i) through (e)(x))
1a				
b				
c				
2a				
b				
3				
4				
5a				
b				
6				
7				
8				
9				
10				
11				
12				
13				
14				

**Part II Nonpreviously Taxed E&P Subject to Recapture as Subpart F Income (section 952(c)(2))**

**Important:** Enter amounts in functional currency.

1 Balance at beginning of year..... ▶	1	
2 Additions (amounts subject to future recapture)..... ▶	2	
3 Subtractions (amounts recaptured in current year)..... ▶	3	
4 Balance at end of year (combine lines 1 through 3)..... ▶	4	

**BAA**

Schedule J (Form 5471) (Rev. 12-2020)

**SCHEDULE M  
(Form 5471)**

(Rev. December 2018)  
Department of the Treasury  
Internal Revenue Service

**Transactions Between Controlled Foreign Corporation  
and Shareholders or Other Related Persons**

▶ Attach to Form 5471.

OMB No. 1545-0123

▶ Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.

Name of person filing Form 5471 <b>VISIONS GLOBAL EMPOWERMENT</b>		Identifying number <b>26-3386678</b>
Name of foreign corporation <b>VISIONS NICARAGUA SA</b>	EIN (if any) <b>Foreign US</b>	Reference ID number (see instructions) <b>ForeignUS</b>

**Important:** Complete a **separate** Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ **NIO 33.3597**

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1 Sales of stock in trade (inventory) . . . . .					
2 Sales of tangible property other than stock in trade . . . . .					
3 Sales of property rights (patents, trademarks, etc.) . . . . .					
4 Platform contribution transaction payments received . . . . .					
5 Cost sharing transaction payments received . . . . .					
6 Compensation received for technical, managerial, engineering, construction, or like services . . . . .					
7 Commissions received . . . . .					
8 Rents, royalties, and license fees received . . . . .					
9 Hybrid dividends received (see instructions) . . . . .					
10 Dividends received (exclude hybrid dividends, deemed distributions under subpart F, and distributions of previously taxed income) . . . . .					
11 Interest received . . . . .					
12 Premiums received for insurance or reinsurance . . . . .					
13 Add lines 1 through 12 . . . . .	0.	0.	0.	0.	0.
14 Purchases of stock in trade (inventory) . . . . .					
15 Purchases of tangible property other than stock in trade . . . . .					
16 Purchases of property rights (patents, trademarks, etc.) . . . . .					
17 Platform contribution transaction payments paid . . . . .					
18 Cost sharing transaction payments paid . . . . .					
19 Compensation paid for technical, managerial, engineering, construction, or like services . . . . .					
20 Commissions paid . . . . .					
21 Rents, royalties, and license fees paid . . . . .					
22 Hybrid dividends paid (see instructions) . . . . .					
23 Dividends paid (exclude hybrid dividends paid) . . . . .					
24 Interest paid . . . . .					
25 Premiums paid for insurance or reinsurance . . . . .					
26 Add lines 14 through 25 . . . . .	0.	0.	0.	0.	0.
27 Accounts Payable . . . . .					
28 Amounts borrowed (enter the maximum loan balance during the year) — see instr.					
29 Accounts Receivable . . . . .					
30 Amounts loaned (enter the maximum loan balance during the year) — see instr.					

**SCHEDULE O  
(Form 5471)**

(Rev December 2012)

Department of the Treasury  
Internal Revenue Service

**Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock**

► Information about Schedule O (Form 5471) and its instructions is at [www.irs.gov/form5471](http://www.irs.gov/form5471).  
► Attach to Form 5471.

OMB No. 1545-0704

Name of person filing Form 5471 <b>VISIONS GLOBAL EMPOWERMENT</b>		Identifying number <b>26-3386678</b>
Name of foreign corporation <b>VISIONS NICARAGUA SA</b>	EIN (if any) <b>Foreign US</b>	Reference ID No. (see insts) <b>ForeignUS</b>

**Important:** Complete a **separate** Schedule O for each foreign corporation for which information must be reported.

**Part I To Be Completed by U.S. Officers and Directors**

(a) Name of shareholder for whom acquisition information is reported	(b) Address of shareholder	(c) Identifying number of shareholder	(d) Date of original 10% acquisition	(e) Date of additional 10% acquisition

**Part II To Be Completed by U.S. Shareholders**

**Note:** If this return is required because one or more shareholders became U.S. persons, attach a list showing the names of such persons and the date each became a U.S. person.

**Section A – General Shareholder Information**

(a) Name, address, and identifying number of shareholder(s) filing this schedule	(b) For shareholder's latest U.S. income tax return filed, indicate:			(c) Date (if any) shareholder last filed information return under section 6046 for the foreign corporation
	(1) Type of return (enter form number)	(2) Date return filed	(3) Internal Revenue Service Center where filed	

**Section B – U.S. Persons Who Are Officers or Directors of the Foreign Corporation**

(a) Name of U.S. officer or director	(b) Address	(c) Social security number	(d) Check appropriate box(es)	
			Officer	Director

**Section C – Acquisition of Stock**

(a) Name of shareholder(s) filing this schedule	(b) Class of stock acquired	(c) Date of acquisition	(d) Method of acquisition	(e) Number of shares acquired		
				(1) Directly	(2) Indirectly	(3) Constructively

**SCHEDULE P  
(Form 5471)**

(Rev. December 2020)

Department of the Treasury  
Internal Revenue Service

**Previously Taxed Earnings and Profits of U.S. Shareholder of Certain Foreign Corporations**

▶ **Attach to Form 5471.**

▶ **Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.**

OMB No. 1545-0123

Name of person filing Form 5471 <b>VISIONS GLOBAL EMPOWERMENT</b>		Identifying number <b>26-3386678</b>
Name of U.S. shareholder		Identifying number
Name of foreign corporation <b>VISIONS NICARAGUA SA</b>	EIN (if any) <b>FOREIGNUS</b>	Reference ID number ( see instructions) <b>Foreign US</b>
<b>a</b> Separate Category (Enter code—see instructions.)		▶ <b>GEN</b>
<b>b</b> If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)		▶

**Part I Previously Taxed E&P in Functional Currency** (see instructions)

		(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
<b>1a</b>	Balance at beginning of year (see instructions)			
<b>b</b>	Beginning balance adjustments (attach statement)			
<b>c</b>	Adjusted beginning balance (combine lines 1a and 1b)			
<b>2</b>	Reduction for taxes unsuspended under anti-splitter rules			
<b>3</b>	Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation			
<b>4</b>	Previously taxed E&P carried over in nonrecognition transaction			
<b>5</b>	Other adjustments (attach statement)			
<b>6</b>	Total previously taxed E&P (combine lines 1c through 5)			
<b>7</b>	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P			
<b>8</b>	Actual distributions of previously taxed E&P			
<b>9</b>	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P			
<b>10</b>	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)			
<b>11</b>	Other adjustments (attach statement)			
<b>12</b>	Balance at beginning of next year (combine lines 6 through 11)			

**Part I** Previously Taxed E&P in Functional Currency (see instructions) (continued)

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
1a								
b								
c								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								

BAA

Schedule P (Form 5471) (Rev. 12-2020)



**Part II** Previously Taxed E&P in U.S. Dollars

		(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
<b>1a</b>	Balance at beginning of year (see instructions) .....			
<b>b</b>	Beginning balance adjustments (attach statement) .....			
<b>c</b>	Adjusted beginning balance (combine lines 1a and 1b) .....			
<b>2</b>	Reduction for taxes unsuspended under anti-splitter rules .....			
<b>3</b>	Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation . . .			
<b>4</b>	Previously taxed E&P carried over in nonrecognition transaction .....			
<b>5</b>	Other adjustments (attach statement) .....			
<b>6</b>	Total previously taxed E&P (combine lines 1c through 5) .....			
<b>7</b>	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P .....			
<b>8</b>	Actual distributions of previously taxed E&P .....			
<b>9</b>	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P .....			
<b>10</b>	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions).			
<b>11</b>	Other adjustments (attach statement) .....			
<b>12</b>	Balance at beginning of next year (combine lines 6 through 11) .....			

BAA

Schedule P (Form 5471) (Rev. 12-2020)

**Part II** Previously Taxed E&P in U.S. Dollars *(continued)*

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
1a								
b								
c								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								

BAA

Schedule P (Form 5471) (Rev. 12-2020)

**SCHEDULE Q  
(Form 5471)**

(December 2020)

Department of the Treasury  
Internal Revenue Service

**CFC Income by CFC Income Groups**

▶ **Attach to Form 5471.**

▶ **Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.**

OMB No. 1545-0123

Name of person filing Form 5471

Identifying number

VISIONS GLOBAL EMPOWERMENT

26-3386678

Name of foreign corporation

EIN (if any)

Reference ID number (see instructions)

VISIONS NICARAGUA SA

FOREIGNUS

Foreign US

Complete a separate Schedule Q with respect to each applicable category of income (see instructions).

**A** Enter separate category code with respect to which this Schedule Q is being completed (see instructions for codes)..... ▶ \_\_\_\_\_

**B** If category code "PAS" is entered on line A, enter the applicable grouping code (see instructions)..... ▶ \_\_\_\_\_

Complete a separate Schedule Q for U.S. source income and foreign source income.

**C** Indicate whether this Schedule Q is being completed for:  U.S. source income or  Foreign source income

Complete a separate Schedule Q for FOGEI or FORI income.

**D** If this Schedule Q is being completed for FOGEI or FORI income, check this box..... ▶

<i>Enter amounts in functional currency of the foreign corporation (unless otherwise noted).</i>	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach schedule)
<b>1</b> Subpart F Income Groups							
<b>a</b> Dividends, Interest, Rents, Royalties, & Annuities (Total).....							
<b>(1)</b> Unit name ▶ _____							
<b>(2)</b> Unit name ▶ _____							
<b>b</b> Net Gain From Certain Property Transactions (Total).....							
<b>(1)</b> Unit name ▶ _____							
<b>(2)</b> Unit name ▶ _____							
<b>c</b> Net Gain From Commodities Transactions (Total).....							
<b>(1)</b> Unit name ▶ _____							
<b>(2)</b> Unit name ▶ _____							
<b>d</b> Net Foreign Currency Gain (Total)							
<b>(1)</b> Unit name ▶ _____							
<b>(2)</b> Unit name ▶ _____							
<b>e</b> Income Equivalent to Interest (Total)							
<b>(1)</b> Unit name ▶ _____							
<b>(2)</b> Unit name ▶ _____							
<b>f</b> Foreign Base Company Sales Income (Total).....							
<b>(1)</b> Unit name ▶ _____							
<b>(2)</b> Unit name ▶ _____							

**Important:** See **Computer-Generated Schedule Q** in instructions.

**BAA For Paperwork Reduction Act Notice, see instructions.**

**Schedule Q (Form 5471) (12-2020)**

	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less columns (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	Reserved	Reserved
<b>1</b>									
<b>a</b>									
(1)									
(2)									
<b>b</b>									
(1)									
(2)									
<b>c</b>									
(1)									
(2)									
<b>d</b>									
(1)									
(2)									
<b>e</b>									
(1)									
(2)									
<b>f</b>									
(1)									
(2)									

Important: See **Computer-Generated Schedule Q** in instructions.

BAA

Schedule Q (Form 5471) (12-2020)

<i>Enter amounts in functional currency of the foreign corporation (unless otherwise noted).</i>	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach schedule)
<b>1</b> Subpart F Income Groups							
<b>g</b> Foreign Base Company Services Income (Total).....							
<b>(1)</b> Unit name ▶ -----							
<b>(2)</b> Unit name ▶ -----							
<b>h</b> Full Inclusion Foreign Base Company Income (Total).....							
<b>(1)</b> Unit name ▶ -----							
<b>(2)</b> Unit name ▶ -----							
<b>i</b> Insurance Income (Total).....							
<b>(1)</b> Unit name ▶ -----							
<b>(2)</b> Unit name ▶ -----							
<b>j</b> International Boycott Income .....							
<b>k</b> Bribes, Kickbacks, and Other Payments.....							
<b>l</b> Section 901(j) income.....							
<b>2</b> Recaptured Subpart F Income.....							
<b>3</b> Tested Income Group (Total).....							
<b>(1)</b> Unit name ▶ -----							
<b>(2)</b> Unit name ▶ -----							
<b>4</b> Residual Income Group (Total).....							
<b>(1)</b> Unit name ▶ -----							
<b>(2)</b> Unit name ▶ -----							
<b>5</b> Total.....							

**Important:** See *Computer-Generated Schedule Q* in instructions.

	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less columns (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	Reserved	Reserved
1									
g									
(1)									
(2)									
h									
(1)									
(2)									
i									
(1)									
(2)									
j									
k									
l									
2									
3									
(1)									
(2)									
4									
(1)									
(2)									
5									

Important: See *Computer-Generated Schedule Q* in instructions.

**SCHEDULE R  
(Form 5471)**

(December 2020)  
Department of the Treasury  
Internal Revenue Service

**Distributions From a Foreign Corporation**

▶ Attach to Form 5471.

OMB No. 1545-0123

▶ Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.

Name of person filing Form 5471

VISIONS GLOBAL EMPOWERMENT

Identifying number

26-3386678

Name of foreign corporation

VISIONS NICARAGUA SA

EIN (if any)

FOREIGNUS

Reference ID number (see instructions)

ForeignUS

	(a) Description of distribution	(b) Date of distribution	(c) Amount of distribution in foreign corporation's functional currency	(d) Amount of E&P distribution in foreign corporation's functional currency
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				

## VISIONS GLOBAL EMPOWERMENT

26-3386678

**Statement 1**  
**Form 5471, Page 3, Schedule C, Line 9**  
**Other Income**

GRANTS FROM US PARENT.....	\$ 4,295,118.
Total	<u>\$ 4,295,118.</u>

**Statement 2**  
**Form 5471, Page 3, Schedule C, Line 17**  
**Other Deductions**

AGRONOMY & FARM DEVELOPMENT.....	\$ 407,661.
BANK FEES.....	5,792.
CONSULTANCY SERVICES.....	379,951.
CURRENCY FLUCTUATION.....	158.
LANDSCAPING.....	122,509.
MISCELLANEOUS EXPENSES.....	45,646.
SUPPLIES.....	266.
Total	<u>\$ 961,983.</u>

**Statement 3**  
**Form 5471, Page 4, Schedule F, Line 13**  
**Other Assets**

	<u>Beginning</u>	<u>Ending</u>
ORGANIZATIONAL EXPENSES.....	\$ 284,099.	\$ 0.
OTHER ASSETS.....	0.	761.
PREPAID EXPENSES.....	9,085.	13,657.
WORK IN PROGRESS.....	1,988,927.	5,890,277.
Total	<u>\$ 2,282,111.</u>	<u>\$ 5,904,695.</u>

**Statement 4**  
**Form 5471, Page 4, Schedule F, Line 16**  
**Other Current Liabilities**

	<u>Beginning</u>	<u>Ending</u>
ACCRUED EXPENSES.....	\$ 0.	\$ 19,356.
Total	<u>\$ 0.</u>	<u>\$ 19,356.</u>

**Statement 5**  
**Form 5471, Page 4, Schedule F, Line 19**  
**Other Liabilities**

	<u>Beginning</u>	<u>Ending</u>
ACCUMALATED EXPENSES PAYABLE.....	\$ 1,600.	\$ 0.
PROVIDERS.....	2,496,961.	0.
QUALITY WITHOLDINGS AND HIDDEN DEFECTS.....	69,955.	0.
TAXES & WITHOLDINGS PAYABLE.....	4,445.	0.
Total	<u>\$ 2,572,961.</u>	<u>\$ 0.</u>