

Return of Organization Exempt From Income Tax

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

Do not enter social security numbers on this form, as it may be made public.

Go to www.irs.gov/Form990EZ for instructions and the latest information

2023

Open to Public Inspection

Department of the Treasury Internal Revenue Service

A For the 2023 calendar year, or tax year beginning January 01, 2023, and ending December 31, 2023

B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending. C Name of organization: WellBeing International, Inc. D Employer identification number: 83-1593634. E Telephone number: (240) 778-4465. F Group Exemption Number.

G Accounting Method: Accrual. H Check if the organization is not required to attach Schedule B (Form 990). I Website: www.wellbeingintl.org. J Tax-exempt status: 501(c)(3).

K Form of organization: Corporation

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. Total: \$ 97,079

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I) Check if the organization used Schedule O to respond to any question in this Part I

Table with 3 columns: Description, Line Number, Amount. Rows include Revenue (1-9), Expenses (10-17), and Net Assets (18-21). Total revenue: 97,079. Total expenses: 137,193. Net assets at end of year: 67,006.

Part II Balance Sheets (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II

	(A) Beginning of year	(B) End of year	
22 Cash, savings, and investments	65,136	22	29,886
23 Land and buildings		23	
24 Other assets (describe in Schedule O)	62,963	24	38,968
25 Total assets	128,099	25	68,854
26 Total liabilities (describe in Schedule O)	20,979	26	1,848
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	107,120	27	67,006

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose? [See Schedule O](#)

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28 See Schedule O (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	73,975
29 See Schedule O (Grants \$ 16,000) If this amount includes foreign grants, check here <input checked="" type="checkbox"/>	29a	42,589
30 See Schedule O (Grants \$ 33) If this amount includes foreign grants, check here <input checked="" type="checkbox"/>	30a	6,470
31 Other program services (describe in Schedule O) (Grants \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	1615
32 Total program service expenses (add lines 28a through 31a)	32	124,649

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated—see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV.

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/1099-NEC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Andrew Rowan DPhil Board President and Chief Program Officer	55	0	0	0
S Chinny Krishna PhD Board Vice President	2	0	0	0
Kathleen Rowan MPA CPA Board Secretary and CEO	55	0	0	0
William Vocrhees CPA Board Treasurer	3	0	0	0
Eric Bernthal JD Board Director	2	0	0	0
Jacqueline Bruner PhD Board Director	2	0	0	0
Julie Levy DVM PhD Board Director	2	0	0	0

Part V

Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V)

Check if the organization used Schedule O to respond to any question in this Part V

Input box for Schedule O

Table with 3 columns: Question, Yes, No. Rows include questions 33 through 45b regarding organizational activities, financials, and compliance.

	Yes	No
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51

Check if the organization used Schedule O to respond to any question in this Part VI

	Yes	No
47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	<input type="checkbox"/>	<input checked="" type="checkbox"/>
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	<input type="checkbox"/>	<input checked="" type="checkbox"/>
49a Did the organization make any transfers to an exempt non-charitable related organization?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b If "Yes," was the related organization a section 527 organization?	<input type="checkbox"/>	<input type="checkbox"/>

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/1099-NEC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
None				

f Total number of other employees paid over \$100,000 0

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

(a) Name and business address of each independent contractor	(b) Type of service	(c) compensation
None		

d Total number of other independent contractors each receiving over \$100,000 0

52 Did the organization complete Schedule A? Note: All section 501(c)(3) organizations must attach a completed Schedule A Yes No

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

Sign Here	Signature of officer <i>Kathleen Rowan</i> Kathleen Rowan, Board Secretary and CEO	Date 09/09/2024
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if <input type="checkbox"/> self-employed	PTIN
	Firm's name			Firm's EIN	
	Firm's address			Phone no	

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

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-PF.

Go to www.irs.gov/Form990 for the latest information.

Name of the organization
WellBeing International, Inc.

Employer identification number
83-1593634

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An agricultural research organization described in 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 on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)			<input type="checkbox"/>	<input type="checkbox"/>		
(B)			<input type="checkbox"/>	<input type="checkbox"/>		
(C)			<input type="checkbox"/>	<input type="checkbox"/>		
(D)			<input type="checkbox"/>	<input type="checkbox"/>		
(E)			<input type="checkbox"/>	<input type="checkbox"/>		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	62,135	197,473	170,257	232,104	96,471	758,440
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	62,135	197,473	170,257	232,104	96,471	758,440
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						425,387
6 Public support. Subtract line 5 from line 4						333,053

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	62,135	197,473	170,257	232,104	96,471	758,440
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						0
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						758,440
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	43.91 %
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test—2023. 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 <input checked="" type="checkbox"/>		
b 33 1/3% support test—2022. 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 <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2023. 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 <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2022. 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 <input type="checkbox"/>		
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 <input type="checkbox"/>		

SCHEDULE O**(Form 990)**Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023**Open to Public
Inspection**

Name of the Organization

WellBeing International, Inc.

Employer identification number

83-1593634Part and Line Number: **Part I - Line 10**

Description	Amount
Tiger Sanctuaries (DBA Tigers in America) 250 W12th Street, New York, NY 10014, EIN 45-4998901, 501(c)(3), Support rescues large animals in Ukraine, \$2,000	\$2,000
Street Dog Coalition, 229 Jackson Avenue, Fort Collins, CO 80521, EIN 81-0793989, 501(c)(3), Provided veterinary services and medical supplies for the animals in Ukraine, \$2,000.	\$2,000
Sloboda Ziverat, Slovakia, Europe, Provided veterinary services, medical supplies, and food for the pets of Ukraine refugees, \$2,000.	\$2,000
Save the Dogs and other Animals, Romania, Europe, Provided food and medical supplies for the animals in Ukraine, \$2,000	\$2,000
Asociacion Humanitaria para la Proteccion Animal, Costa Rica, Central America, Provides full animal services at shelter, \$8,000.	\$8,000
Trees for Life, Scotland, Europe, Support for Rewilding & Environmental Refuge, \$33	\$33

Part and Line Number: **Part I - Line 16**

Description	Amount
Information technology	\$41,172
Conferences, conventions, and meetings.	\$20,227
Subscriptions	\$2,880
Corporate fees and registrations	\$1,464
Reference books, continuing education-online courses.	\$780
Amcrtization	\$410
Insurance, General Business, Cyber, Directors & Officers	\$2,154

Part and Line Number: **Part II - Line 24**

Description	BOY Amount	EOY Amount
Contributions and grants receivable	\$43,082	\$15,865
Prepaid expenses	\$17,761	\$19,817
Software	\$410	\$0
Security deposit	\$0	\$1,576
Intangible asset	\$1,710	\$1,710

Part and Line Number: **Part II - Line 26**

Description	BOY Amount	EOY Amount
Accounts payable and accrued liabilities	\$6,642	\$1,848
Refundable advances	\$14,337	\$0

Part and Line Number: Part III - Primary Exempt Purpose

WELLBEING INTERNATIONAL AIMS TO ACHIEVE OPTIMAL WELL-BEING FOR PEOPLE, ANIMALS, AND THE ENVIRONMENT THROUGH COLLABORATIVE ENGAGEMENT, EDUCATION, DIRECT CARE, AND SCIENCE. IT WAS FOUNDED ON THE PREMISE THAT PEOPLE, ANIMALS, AND THE ENVIRONMENT ARE TIGHTLY CONNECTED TO AND DEPENDENT ON EACH OTHER'S WELL-BEING.

Part and Line Number: Part III - Line 28

EDUCATION, ENGAGEMENT AND POLICY: WBI PROVIDES INFORMATION FOR CONSTITUENTS AND FOLLOWERS VIA ITS BIMONTHLY NEWSLETTERS (22 PER YEAR), WEBSITE CONTENT, AND DIGITAL LIBRARY (THE WBI STUDIES REPOSITORY - WBISR) THAT ADDRESS ISSUES DIRECTLY RELEVANT TO WBIS AND ITS PARTNERS' PROJECTS. WBI OUTREACH HAS EXPANDED AS EVIDENCED BY THE INCREASE IN WEBSITE PAGE VIEWS FROM 19,000 IN 2019 TO OVER 110,000 IN 2023 AND THE EXPANSION IN FACEBOOK IMPRESSIONS TO OVER 1.3 MILLION IN 2023. WBI IS COMMITTED TO DISTRIBUTING ACCURATE, DATA-RICH MATERIALS THAT SUPPORT ITS PROJECTS AND ADVOCACY. IN SUPPORT OF THIS GOAL, THE WBISR PROVIDES FULL-TEXT ACCESS TO RELEVANT ACADEMIC PAPERS AND REPORTS. IN 2023, THE WBISR HOSTED OVER 5,800 OPEN-ACCESS DOCUMENTS RELATED TO THE WELL-BEING OF PEOPLE, ANIMALS, AND THE ENVIRONMENT. SINCE 2014, THE WBISR HAS BEEN VISITED OVER 3.5 MILLION TIMES BY INDIVIDUALS FROM 232 COUNTRIES AND TERRITORIES REPRESENTING 35,000 INSTITUTIONS. IN 2023, WBISR WAS VISITED AND USED MORE THAN 500,000 TIMES. THE WBISR ALSO SUPPORTS THE ACADEMIC JOURNAL, ANIMAL SENTIENCE. IN 2023, THE JOURNAL IS IN ITS EIGHTH YEAR OF PUBLICATION. (DONATED PROFESSIONAL SERVICES - \$346,323).

Part and Line Number: Part III - Line 29

BUILD HEALTHY, HUMANE COMMUNITIES: WBI CHAMPIONS HUMANE DOG MANAGEMENT TO IMPROVE THE WELFARE OF DOGS IN COMMUNITIES. THIS APPROACH ALSO IMPROVES COMMUNITIES' MENTAL AND PHYSICAL HEALTH BY ENHANCING HUMAN-ANIMAL BONDS AND REDUCING THE INCIDENCE OF INFECTION, INJURY, AND ANIMAL NUISANCE. IN 2023, WBI CONTINUED ITS SUPPORT OF DOG PROJECTS IN COSTA RICA AND AFGHANISTAN AND FOSTERED PARTNERSHIPS IN INDIA. FOR EXAMPLE, WBI'S SHELTER PARTNER IN COSTA RICA HAS INCREASED THE ANIMALS ADOPTED EACH YEAR FROM 1,700 IN 2010 TO ALMOST 12,000 IN 2023. THIS INCREASE IS ASSOCIATED WITH A MAJOR POSITIVE CHANGE IN HUMAN-DOG INTERACTIONS IN THE COUNTRY. THE COSTA RICAN AUTHORITIES BEGAN SEIZING DOGS FROM POOR SITUATIONS IN 2015 AND BRINGING THEM TO THE SHELTER FOR REHABILITATION AND ADOPTION. THE SHELTER'S LIVE RELEASE RATE HAS BEEN ABOVE 90% FOR 10 OF THE LAST 13 YEARS. WBI ALSO LEADS A CONSORTIUM OF PARTNERS, UKRAINE RESCUE, RELIEF & REBUILD (URR), PROVIDING RESCUE, RELIEF & REBUILDING SERVICES FOR THE PEOPLE AND ANIMALS AFFECTED BY THE UKRAINE CRISIS (DONATED PROFESSIONAL SERVICES - \$135,258).

Part and Line Number: Part III - Line 30

SUSTAINABILITY FOR PEOPLE, ANIMALS AND ENVIRONMENT: WBI RESEARCHES AND PROMOTES THE INTERRELATIONSHIPS BETWEEN PEOPLE, ANIMALS, AND THE ENVIRONMENT. WBI RECOGNIZES THAT THEY ARE INEXTRICABLY LINKED TO AND DEPENDENT UPON THE WELL-BEING OF EACH OTHER. IN RESPONSE TO AN INITIATIVE FROM THE U.N. ENVIRONMENT PROGRAM, WBI PRODUCED A REFERENCE DOCUMENT HIGHLIGHTING THE LINKS OR NEXUS BETWEEN ANIMAL WELFARE, ENVIRONMENTAL HEALTH, AND SUSTAINABLE DEVELOPMENT. WBI COLLABORATES WITH PARTNER NGOS ON HUMAN-WILDLIFE CONFLICT RESOLUTION AND MAINTAINING OR ENHANCING WILD AREAS' CONNECTIVITY AND ECOLOGICAL HEALTH. WBI IMPLEMENTS A "FEEL BETTER" CAMPAIGN THAT ENCOURAGES INDIVIDUALS TO ENGAGE IN DAILY ACTIVITIES AND LIFE CHOICES THAT LEAD TO SUSTAINABLE SOLUTIONS (DONATED PROFESSIONAL SERVICES - \$51,964).

Part and Line Number: Part III - Line 31

Description	Grants	Expenses
PARTNER SUPPORT AND COLLABORATION: WBI MAINTAINS CLOSE RELATIONSHIPS WITH NUMEROUS CIVIL SOCIETY ORGANIZATIONS IN THE AMERICAS, ASIA, AFRICA, AND EUROPE. WBI HAS ESTABLISHED SPECIFIC RELATIONSHIPS IN INDIA, AFGHANISTAN, AND COSTA RICA THAT SUPPORT ITS GLOBAL DOG CAMPAIGN. IN 2022, WBI ENGAGED WITH CIVIL SOCIETY NETWORKS TO PROMOTE SUSTAINABLE DEVELOPMENT AT THE UNITED NATIONS TO BENEFIT PEOPLE, ANIMALS, AND THE ENVIRONMENT. WBI RECOGNIZES GAPS IN COLLABORATION AMONG NGOS AND RELATED INSTITUTIONS REGARDING CAMPAIGNING AND IMPLEMENTING PROGRAMS. WBI IS COMMITTED TO SEEKING OUT, ENCOURAGING, AND ENHANCING COOPERATION BETWEEN ORGANIZATIONS TO DELIVER POLICY IMPACT (DONATED PROFESSIONAL SERVICES - \$1,100).	\$0	\$1,615

Part and Line Number: Part 2 General

WELLBEING INTERNATIONAL HAS BEEN THE BENEFICIARY OF DONATED (IN-KIND) PROFESSIONAL AND ADVERTISING SERVICES. DR. ANDREW ROWAN, PRESIDENT & CHIEF PROGRAM OFFICER, MATHLEEN ROWAN, SECRETARY & CHIEF EXECUTIVE OFFICER, DR. STEVAN HARNAD, EDITOR-IN-CHIEF OF WELLBEING INTERNATIONAL'S ANIMAL SENTIENCE JOURNAL, AND PROFESSIONAL ADVERTISING PROVIDED PROFESSIONAL SERVICES IN 2023 OF \$540,543. THESE DONATED PROFESSIONAL SERVICES PROVIDED \$534,645 FOR PROGRAM SERVICES AND \$5,900 FOR MANAGEMENT AND GENERAL SERVICES. DONATED PROFESSIONAL SERVICES FOR PROGRAMS ARE REPORTED IN THE DONATED PROFESSIONAL SERVICES FIGURES IN PART III, LINES 28, 29, 30, AND 31.