

Form 990

## Return of Organization Exempt From Income Tax

OMB No 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

2011

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements

<b>A</b> For the 2011 calendar year, or tax year beginning , 2011, and ending , 20	
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <u>LIBERTY IN NORTH KOREA</u> Doing Business As _____ Number and street (or P.O. box if mail is not delivered to street address) Room/Suite <u>1751 TORRANCE BLVD</u> <u>L</u> City or town, state or country, and ZIP + 4 <u>TORRANCE CA 90501</u>
	<b>D</b> Employer identification number <u>73-1710135</u>
	<b>E</b> Telephone number <u>(310) 212-7190</u>
	<b>G</b> Gross receipts \$ <u>1,043,230</u>
	<b>F</b> Name and address of principal officer <u>SEE ATTACHMENT #1</u>
<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: <u>WWW.LINKGLOBAL.ORG</u>	
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other <input type="checkbox"/>	
<b>L</b> Year of formation <u>2005 <b>M</b> State of legal domicile <u>CA</u> </u>	

## Part I Summary

1 Briefly describe the organization's mission or most significant activities:

REDEFINING THE NORTH KOREA CRISIS THROUGH CREATIVE STORYTELLING,  
WHILE PROVIDING EMERGENCY RELIEF TO NORTH KOREAN REFUGEES AND  
PURSUING AN END TO THE HUMAN RIGHTS CRISIS.

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

3	Number of voting members of the governing body (Part VI, line 1a)	3	4
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	1
5	Total number of individuals employed in calendar year 2011 (Part V, line 2a)	5	
6	Total number of volunteers (estimate if necessary)	6	
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	
7b	Net unrelated business taxable income from Form 990-T, line 34	7b	0

	Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	713,781
9	Program service revenue (Part VIII, line 2g)	13,013
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	16,122
12	Total revenue -- add lines 8 through 11 (must equal Part VIII, column (A), line 12)	742,916
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	
14	Benefits paid to or for members (Part IX, column (A), line 4)	
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	283,372
16a	Professional fundraising fees (Part IX, column (A), line 11e)	
16b	Total fundraising expenses (Part IX, column (D), line 25)	74,525
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	385,888
18	Total expenses -- add lines 13-17 (must equal Part IX, column (A), line 25)	669,260
19	Revenue less expenses. Subtract line 18 from line 12	73,656
	Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	140,457
21	Total liabilities (Part X, line 26)	46,869
22	Net assets or fund balances. Subtract line 21 from line 20	93,588

## Part II Signature Block

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

Sign Here: Hannah Song Signature of officer: Hannah Song Date: 7/19/12  
 Type or print name and title: PRESIDENT

Paid Preparer Use Only: Print/Type preparer's name: JAMES C CASWELL CPA Preparer's signature: [Signature] Check ☐ if self-employed PTIN: P00435624  
 Firm's name: JAMES C CASWELL CPA Firm's EIN: 95-3501138  
 Firm's address: 2780 SKYPARK DR STE 220 Phone no: (310) 891-3660  
TORRANCE CA 90505-5399

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2011)

SCANNED AUG 07 2012  
 285  
 RECEIVED  
 AUG 01 2012  
 GOVERNMENT  
 RECEIVED

**Part III** Statement of Program Service AccomplishmentsCheck if Schedule O contains a response to any question in this Part III ☐**1** Briefly describe the organization's mission:

REDEFINING THE NORTH KOREA CRISIS THROUGH CREATIVE STORYTELLING, WHILE PROVIDING EMERGENCY RELIEF TO NORTH KOREAN REFUGEES AND PURSUING AN END TO THE HUMAN RIGHTS CRISIS.

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

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

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 \$ 302,088 including grants of \$ ) (Revenue \$ 401,779 )

SEE ATTACHMENT #2

**4b** (Code ) (Expenses \$ 307,094 including grants of \$ ) (Revenue \$ )**4c** (Code ) (Expenses \$ 10,175 including grants of \$ ) (Revenue \$ )**4d** Other program services (Describe in Schedule O.)

(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e** Total program service expenses ► 619,357

**Part IV** Checklist of Required Schedules

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A . . . . .	X	
<b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? . . . . .	X	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .		X
<b>4 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? If "Yes," complete Schedule C, Part II . . . . .		X
<b>5</b> 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? If "Yes," complete Schedule C, Part III . . . . .	N/A	
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I . . . . .		X
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II . . . . .		X
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .		X
<b>9</b> Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV . . . . .		X
<b>10</b> Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V . . . . .		X
<b>11</b> 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		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI . . . . .		X
<b>b</b> Did the organization report an amount for investments -- other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII . . . . .		X
<b>c</b> Did the organization report an amount for investments -- program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII . . . . .		X
<b>d</b> Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX . . . . .		X
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X . . . . .		X
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X . . . . .		X
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII . . . . .		X
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional . . . . .		X
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .		X
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? . . . . .	X	
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, & program service activities outside the United States, or aggregate foreign investments valued at \$100,00 or more? If "Yes," complete Schedule F, Parts I and IV . . . . .		X
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV . . . . .		X
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV . . . . .		X
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions) . . . . .		X
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II . . . . .	X	
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III . . . . .		X
<b>20a</b> Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H . . . . .		X
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .	N/A	

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

	Yes	No
<b>21</b> Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II . . . . .	<b>21</b>	X
<b>22</b> Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III . . . . .	<b>22</b>	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? If "Yes," complete Schedule J . . . . .	<b>23</b>	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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25 . . . . .	<b>24a</b>	X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . . N/A	<b>24b</b>	
<b>c</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? . . . . . N/A	<b>24c</b>	
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . . N/A	<b>24d</b>	
<b>25a Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I . . . . .	<b>25a</b>	X
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .	<b>25b</b>	X
<b>26</b> Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II . . . . .	<b>26</b>	X
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III . . . . .	<b>27</b>	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>a</b> A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .	<b>28a</b>	X
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .	<b>28b</b>	X
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV . . . . .	<b>28c</b>	X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . . . .	<b>29</b>	X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M . . . . .	<b>30</b>	X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I . . . . .	<b>31</b>	X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II . . . . .	<b>32</b>	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? If "Yes," complete Schedule R, Part I . . . . .	<b>33</b>	X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1 . . . . .	<b>34</b>	X
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .	<b>35a</b>	X
<b>b</b> Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 . . . . .	<b>35b</b>	X
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 . . . . .	<b>36</b>	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? If "Yes," complete Schedule R, Part VI. . . . .	<b>37</b>	X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? . . . . .	<b>38</b>	X

Note. All Form 990 filers are required to complete Schedule O . . . . .

**Part V** Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response to any question in this Part V ☐

Yes No

<b>1a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	<b>1a</b>	0			
<b>b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	<b>1b</b>	0			
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	<b>1c</b>				X
<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>	0			
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <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>2b</b>	N/A			
<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," provide an explanation in Schedule O.	<b>3b</b>	N/A			
<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: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts					
<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>	N/A			
<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?	<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>	N/A			
<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>	N/A			
<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>				X
<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>	X			
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	<b>8</b>				X
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>					
<b>a</b>	Did the organization make any taxable distributions under section 4966?	<b>9a</b>				X
<b>b</b>	Did the organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>				X
<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>				X
<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>Note.</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>				X
<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 in Schedule O.	<b>14b</b>	N/A			

**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 in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI ☒

**Section A. Governing Body and Management**

	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year. . . . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O	1a	4
<b>b</b> Enter the number of voting members included in line 1a, above, who are independent . . . . .	1b	1
<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? . . . . .	2	X
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? . . . . .	3	X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .	4	X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .	5	X
<b>6</b> Did the organization have members or stockholders? . . . . .	6	X
<b>7a</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? . . . . .	7a	X
<b>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? . . . . .	7b	X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b> The governing body? . . . . .	8a	X
<b>b</b> Each committee with authority to act on behalf of the governing body? . . . . .	8b	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 in Schedule O. . . . .	9	X

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

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

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed ► NONE

**18** Section 6104 requires an organization to make its Forms 1023 (or 1024 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

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

**20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► SEE ATTACHMENT #3

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response to any question in this Part VII ☒**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See 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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if neither the organization nor any related organizations compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(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	DIRECTOR	INSTITUTIONAL	OFFICER	KEY EMPLOYEE	HIGHLY COMPENSATED	FORMER			
HANNAH SONG PRESIDENT	50.00				X				35,000	0	0
JUSTIN B WHEELER SECRETARY	50.00				X				31,600	0	0

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(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	DIRECTOR	TRUSTEE	OFFICER	KEY EMPLOYEE	HIGHEST COMPENSATED	FORMER			
<b>1b Sub-total</b> .....									66600	0	0
<b>c Total from continuation sheets to Part VII, Section A</b> .....											
<b>d Total (add lines 1b and 1c)</b> .....									66600	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 ►

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual .....		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? If "Yes," complete Schedule J for such individual .....		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? If "Yes," complete Schedule J for such person .....		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 ►



**Part VIII** Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
OTHER CONTRIBUTIONS SIMILAR AMOUNTS	<b>1a</b> Federated campaigns	<b>1a</b>				
	<b>b</b> Membership dues	<b>1b</b>				
	<b>c</b> Fundraising events	<b>1c</b> 17,172				
	<b>d</b> Related organizations	<b>1d</b>				
	<b>e</b> Government grants (contributions)	<b>1e</b>				
	<b>f</b> All other contributions, gifts, grants, & similar amounts not included above	<b>1f</b> 985,989				
	<b>g</b> Noncash contributions included in lines 1a-1f	\$				
<b>h Total.</b> Add lines 1a-1f			1,003,161			
PROGRAM SERVICE REVENUE	<b>Business Code</b>					
	<b>2a</b>					
	<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						
OTHER REVENUE	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		1			
	<b>4</b> Income from investment of tax-exempt bond proceeds					
	<b>5</b> Royalties					
			(i) Real	(ii) Personal		
	<b>6a</b> Gross Rents					
	<b>b</b> Less rental expenses					
	<b>c</b> Rental income or (loss)					
	<b>d</b> Net rental income or (loss)					
			(i) Securities	(ii) Other		
	<b>7a</b> Gross amount from sales of assets other than inventory					
	<b>b</b> Less. cost or other basis and sales expenses					
	<b>c</b> Gain or (loss)					
	<b>d</b> Net gain or (loss)					
	<b>8a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18	<b>a</b>				
	<b>b</b> Less: direct expenses	<b>b</b>				
	<b>c</b> Net income or (loss) from fundraising events					
	<b>9a</b> Gross income from gaming activities. See Part IV, line 19	<b>a</b>				
<b>b</b> Less direct expenses	<b>b</b>					
<b>c</b> Net income or (loss) from gaming activities						
<b>10a</b> Gross sales of inventory, less returns and allowances	<b>a</b> 40,068					
<b>b</b> Less cost of goods sold	<b>b</b> 21,584					
<b>c</b> Net income or (loss) from sales of inventory		18,484				
<b>Miscellaneous Revenue</b>		<b>Business Code</b>				
<b>11a</b>						
<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			1,021,646			

**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) but are not required to complete columns (B), (C), and (D).

Check if Schedule O contains a response to any question in this Part IX. ☐

**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to governments and organizations in the United States. See Part IV, line 21.				
<b>2</b> Grants and other assistance to individuals in the United States. See Part IV, line 22.				
<b>3</b> Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.				
<b>4</b> Benefits paid to or for members.				
<b>5</b> Compensation of current officers, directors, trustees, and key employees.	66,600		66,600	
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).				
<b>7</b> Other salaries and wages.	254,524	178,167	76,357	
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
<b>9</b> Other employee benefits.				
<b>10</b> Payroll taxes.	86,595	60,617	25,978	
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management.				
<b>b</b> Legal.	2,470		2,470	
<b>c</b> Accounting.	17,572		17,572	
<b>d</b> Lobbying.				
<b>e</b> Professional fundraising services. See Part IV, line 17.				
<b>f</b> Investment management fees.				
<b>g</b> Other.	36,802	25,761	11,041	
<b>12</b> Advertising and promotion.	10,827	10,827		
<b>13</b> Office expenses.	40,665	28,466	12,199	
<b>14</b> Information technology.	13,280	13,280		
<b>15</b> Royalties.				
<b>16</b> Occupancy.	90,619	49,366	41,258	
<b>17</b> Travel.	30,839	23,949	6,890	
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials.				
<b>19</b> Conferences, conventions, and meetings.				
<b>20</b> Interest.	5,687		5,687	
<b>21</b> Payments to affiliates.	1,150	1,150		
<b>22</b> Depreciation, depletion, and amortization.	18,080	12,656	5,424	
<b>23</b> Insurance.	12,357		12,357	
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> <u>FIELD EXPENSES - KOREA</u>	242,173	242,173		
<b>b</b> <u>AWARENESS &amp; FUNDRAISING</u>	74,525			74,525
<b>c</b>				
<b>d</b>				
<b>e</b> All other expenses.				
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e.	1,004,765	646,412	283,833	74,525
<b>26</b> <b>Joint costs.</b> 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

		(A) Beginning of year		(B) End of year
<b>A S S E T S</b>	<b>1</b> Cash -- non-interest-bearing .....	97,983	<b>1</b>	120,440
	<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> Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		<b>5</b>	
	<b>6</b> Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501 (c)(9) voluntary employees' beneficiary organizations (see instructions) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....	1,621	<b>8</b>	4,965
	<b>9</b> Prepaid expenses and deferred charges .....	4,920	<b>9</b>	4,920
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 76,998		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 29,111	<b>10c</b>	47,887
	<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>	
	<b>14</b> Intangible assets .....		<b>14</b>	
<b>15</b> Other assets See Part IV, line 11 .....		<b>15</b>		
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) ..	140,457	<b>16</b>	178,212	
<b>L I A B I L I T I E S</b>	<b>17</b> Accounts payable and accrued expenses .....	18,794	<b>17</b>	34,068
	<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> Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....		<b>22</b>	25,000
	<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 .....	28,075	<b>24</b>	8,675
	<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 ..		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	46,869	<b>26</b>	67,743
<b>N E T A S S E T B A L A N C E S</b>	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets .....	93,588	<b>27</b>	110,469
	<b>28</b> Temporarily restricted net assets .....		<b>28</b>	
	<b>29</b> Permanently restricted net assets .....		<b>29</b>	
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds .....		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>32</b>	
	<b>33</b> Total net assets or fund balances .....	93,588	<b>33</b>	110,469
	<b>34</b> Total liabilities and net assets/fund balances .....	140,457	<b>34</b>	178,212

**Part XI** Reconciliation of Net AssetsCheck if Schedule O contains a response to any question in this Part XI ☐

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	1,021,646
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	1,004,765
<b>3</b>	Revenue less expenses Subtract line 2 from line 1	<b>3</b>	16,881
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	93,588
<b>5</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>5</b>	
<b>6</b>	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	<b>6</b>	110,469

**Part XII** Financial Statements and ReportingCheck if Schedule O contains a response to any question in this Part XII ☐

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990 <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
<b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant?		X
<b>2b</b> Were the organization's financial statements audited by an independent accountant?		X
<b>c</b> If "Yes" to lines 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? N/A If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		
<b>d</b> If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued 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		
<b>3a</b> 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
<b>b</b> If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits. N/A		



**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.") . . . . .		335,861	695,494	742,916	985,989	2,760,260
<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 . . . . .					57,240	57,240
<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 . . . . .		335,861	695,494	742,916	1,043,229	2,817,500
<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.) . . . . .						2,817,500

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
<b>9</b> Amounts from line 6 . . . . .		335,861	695,494	742,916	1,043,229	2,817,500
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .					1	1
<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 . . . . .					1	1
<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 IV) . . . . .						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .		335,861	695,494	742,916	1,043,230	2,817,501

**14 First five 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 2011 (line 8, column (f) divided by line 13, column (f)) . . . . .	<b>15</b>	100.00 %
<b>16</b> Public support percentage from 2010 Schedule A, Part III, line 15 . . . . .	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2011 (line 10c, column (f) divided by line 13, column (f)). . . . .	<b>17</b>	0.00 %
<b>18</b> Investment income percentage from 2010 Schedule A, Part III, line 17 . . . . .	<b>18</b>	%

**19a 33 1/3 % support tests -- 2011.** 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 -- 2010.** 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 . . . . . ☐

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

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding  
Fundraising or Gaming Activities**

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if  
the organization entered more than \$15,000 on Form 990-EZ, line 6a.  
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

**2011**

**Open to Public  
Inspection**

Name of the organization

**LIBERTY IN NORTH KOREA**

Employer identification number

**73-1710135**

**Part I**

**Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17

Form 990-EZ filers are not required to complete this part

**1** Indicate whether the organization raised funds through any of the following activities. Check all that apply

- |  |   |
|--|---|
| <b>a</b> <input type="checkbox"/> Mail solicitations               | <b>e</b> <input type="checkbox"/> Solicitation of non-government grants |
| <b>b</b> <input type="checkbox"/> Internet and email solicitations | <b>f</b> <input type="checkbox"/> Solicitation of government grants     |
| <b>c</b> <input type="checkbox"/> Phone solicitations              | <b>g</b> <input type="checkbox"/> Special fundraising events            |
| <b>d</b> <input type="checkbox"/> In-person solicitations          |   |

**2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ..... ☐ Yes ☒ No

**b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fund- raiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
<b>Total</b> .....						

**3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

REVENUE		(a) Event #1 GOLF TRNMNT (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col. (a) through col. (c))
1	Gross receipts .....	17,172			17,172
2	Less: Charitable contributions .....				
3	Gross income (line 1 minus line 2) .....	17,172			17,172
DIRECT EXPENSES	4	Cash prizes .....			
	5	Noncash prizes .....	40		40
	6	Rent/facility costs .....	2,000		2,000
	7	Food and beverages .....	344		344
	8	Entertainment .....			
	9	Other direct expenses .....	254		254
	10	Direct expense summary. Add lines 4 through 9 in column (d) .....			( 2,638 )
	11	Net income summary. Combine line 3, column (d), and line 10 .....			14,534

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

REVENUE		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) thru col. (c))
1	Gross revenue .....				
DIRECT EXPENSES	2	Cash prizes .....			
	3	Noncash prizes .....			
	4	Rent/facility costs .....			
	5	Other direct expenses .....			
	6	Volunteer labor .....	Yes _____ % No _____ %	Yes _____ % No _____ %	Yes _____ % No _____ %
	7	Direct expense summary. Add lines 2 through 5 in column (d) .....			( )
	8	Net gaming income summary. Combine line 1, column d, and line 7 .....			

9 Enter the state(s) in which the organization operates gaming activities: \_\_\_\_\_

a Is the organization licensed to operate gaming activities in each of these states? ..... ☐ Yes ☐ No

b If "No," explain \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ..... ☐ Yes ☐ No

b If "Yes," explain \_\_\_\_\_



- 11** Does the organization operate gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13** Indicate the percentage of gaming activity operated in:
- |                                      |            |   |
|--------------------------------------|------------|---|
| <b>a</b> The organization's facility | <b>13a</b> | % |
| <b>b</b> An outside facility         | <b>13b</b> | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_
- c** If "Yes," enter name and address of the third party

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

**16** Gaming manager information:

Name ▶ \_\_\_\_\_

Gaming manager compensation ▶ \$ \_\_\_\_\_

Description of services provided ▶ \_\_\_\_\_

☐ Director/officer ☐ Employee ☐ Independent contractor

**17** Mandatory distributions

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

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

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

Department of the Treasury  
Internal Revenue Service

**Transactions With Interested Persons**

▶ **Complete if the organization answered**  
"Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c,  
or Form 990-EZ, Part V, line 38a or 40b.  
▶ **Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.**

OMB No. 1545-0047

**2011**

**Open To Public  
Inspection**

**Name of the organization**

LIBERTY IN NORTH KOREA

**Employer identification number**

73-1710135

**Part I Excess Benefit Transactions** (section 501(c)(3) and section 501(c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 . . . . . ▶ \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . . . ▶ \$

**Part II Loans to and/or From Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a.

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
TODD BURNS OPERATIONAL EXPENSES	X		10,000	10,000		X	X		X	
JAKE REHOR OPERATIONAL EXPENSES	X		10,000	10,000		X	X		X	
PAUL SONG OPERATIONAL EXPENSES	X		5,000	5,000		X	X		X	
<b>Total</b> . . . . . ▶ \$				25,000						

**Part III Grants or Assistance Benefiting Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount and type of assistance

**For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.**

**Schedule L (Form 990 or 990-EZ) 2011**

**Part IV****Business Transactions Involving Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No

**Part V****Supplemental Information**

Complete this part to provide additional information for responses to questions on Schedule L (see instructions).

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

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

**2011**

Open to Public  
Inspection

Name of the organization

LIBERTY IN NORTH KOREA

Employer identification number

73-1710135

**PART VI SECTION A - GOVERNING BODY AND MANAGEMENT:**

LINE 4 - GOVERNING BODY BYLAWS WERE UPDATED TO BE MORE SPECIFIC RE:  
POLICIES & PROCEDURES

LINE 7A - THE GOVERNING BOARD RESERVES THE RIGHT TO APPOINT AND RECRUIT  
OTHER BOARD MEMBERS AS STATED IN OUR BOARD BYLAWS

**PART VI SECTION B - POLICIES:**

LINE 11B - THE OFFICERS OF THE ORGANIZATION HAVE REVIEWED THE FORM 990  
FOR ANY KNOWN ERRORS TO ENSURE THE ORGANIZATION'S INTEGRITY

LINE 12C - NO MORE THAN 49% OF THE GOVERNORS SERVING AT ANY ONE TIME MAY  
BE "INTERESTED PERSONS"

**PART VI SECTION C - DISCLOSURE:**

LINE 19 - THE BOARD REVIEWS THE CONFLICT OF INTEREST POLICY ON A REGULAR  
BASIS AND EACH BOARD MEMBER SIGNS AN AGREEMENT STATING THAT THEY  
UNDERSTAND AND WILL ABIDE BY THE POLICY.

# Depreciation and Amortization

## (Including Information on Listed Property)

OMB No 1545-0172

2011

Attachment  
Sequence No 179Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

LIBERTY IN NORTH KOREA

Business or activity to which this form relates

FOR FORM 990

Identifying number

73-1710135

**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	500,000
6	(a) Description of property	(b) Cost (busn. use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2010 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	500,000
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2012. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)****Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2011	17	12,237
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

**Section B -- Assets Placed in Service During 2011 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depr (business/investment use only -- see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property	SEE STATEMENT					5,431
c 7-year property		2,880	07	HY	200 DB	412
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

**Section C -- Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

**Part IV Summary (See instructions)**

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations -- see instructions	22	18,080
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2011)

# 990 PRINCIPAL OFFICER NAME AND ADDRESS

ATTACHMENT 1: FORM 990 PAGE 1, LINE F

OPEN TO PUBLIC INSPECTION	For calendar year 2011, or tax period beginning , and ending
Name of Organization LIBERTY IN NORTH KOREA	Employer Identification Number 73-1710135

990, Page 1, Line F

Principal officer name, or  
Business Name: HANNAH SONG

Street Address: 1751 TORRANCE BLVD

U.S. Address:

Zip code 90501 City TORRANCE State CA

or

Foreign Address

City

Province or State

Country

Postal code

# 990 PART III - STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENT

ATTACHMENT 2: FORM 990 PAGE 2, PART III

OPEN TO PUBLIC INSPECTION	For calendar year 2011, or tax period beginning , and ending
Name of Organization LIBERTY IN NORTH KOREA	Employer Identification Number 73-1710135

Part III - Statement of Program Service Accomplishments			
Code.	Expenses	including Grants of	Revenue
	302,088		401,779
Exempt Purpose Achievements			
<p>AWARENESS THROUGH RAISING AWARENESS ON WHAT WE CONSIDER TO BE THE MOST UNDER-REPRESENTED ISSUE TODAY WE BELIEVE THAT A GLOBAL CONSCIOUSNESS PLAYS A VITAL ROLE IN THE FREEDOM OF THE NORTH KOREAN PEOPLE. THROUGH OUR AWARENESS PROGRAMS WE HAVE REACHED OVER 50,000 PEOPLE AT 800 VENUES THROUGHOUT 48 STATES IN THE US. IT IS THROUGH OUR COMPELLING MEDIA THAT WE ARE ABLE TO REACH SUCH AUDIENCES AND CONTINUE TO SHARE STORIES OF HOPE OF THE NORTH KOREAN PEOPLE. OVER 118,000 PEOPLE HAVE VIEWED OUR VIDEOS IN 148 COUNTRIES WORLDWIDE. RAISING OVER \$150,000.00 THROUGH OUR AWARENESS TOURS, THIS PROGRAM HELPS FUND THE ORGANIZATION'S PROGRAMS AND INITIATIVES LINK'S 150 CHAPTERS WORLDWIDE ALSO PLAY A VITAL ROLE IN FULFILLING OUR MISSION AS WE PLANT PERMANENT FIXTURES TO BE THE VOICE FOR THE NORTH KOREAN PEOPLE WITHIN THEIR COMMUNITIES. CHAPTERS WERE RESPONSIBLE FOR RAISING OVER \$60,000.00 TO RESCUE NORTH KOREAN REFUGEES, THEY ARE TANGIBLY CHANGING LIVES.</p>			

## 990 PART III - STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENT

ATTACHMENT 2: FORM 990 PAGE 2, PART III

OPEN TO PUBLIC INSPECTION	For calendar year 2011, or tax period beginning , and ending
Name of Organization LIBERTY IN NORTH KOREA	Employer Identification Number 73-1710135

### Part III - Statement of Program Service Accomplishments

Code:	Expenses: 307,094	including Grants of:	Revenue.
-------	-------------------	----------------------	----------

#### Exempt Purpose Achievements

FIELD AS AN ORGANIZATION, LINK IS COMMITTED TO RESCUE AND PROVIDE RESETTLEMENT SUPPORT TO NORTH KOREAN REFUGEES. IN 2011, WE WERE ABLE TO BRING 58 REFUGEES TO FREEDOM AND PROVIDE RESETTLEMENT SUPPORT. IN OUR RESETTLEMENT SHELTER, WE WERE ABLE TO PROVIDE SUPPORT TO 42 REFUGEES THROUGHOUT 2011, PROVIDING SHELTER, FOOD, CLOTHING, BASIC CARE, MEDICAL ASSISTANCE, EDUCATION, ACCULTURATION AND PRACTICAL SKILLS AND TRAINING. 52 REFUGEES WERE RESETTLED TO FREE COUNTRIES WHILE 10 CHILDREN WERE REUNITED WITH THEIR FAMILIES.



## 990 PART III - STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENT

ATTACHMENT 2: FORM 990 PAGE 2, PART III

OPEN TO PUBLIC INSPECTION	For calendar year 2011, or tax period beginning , and ending
Name of Organization LIBERTY IN NORTH KOREA	Employer Identification Number 73-1710135

Part III - Statement of Program Service Accomplishments			
Code	Expenses	including Grants of:	Revenue.
Exempt Purpose Achievements			
ADVOCACY (RESEARCH AND POLICY) RESEARCH AND POLICY PLAY A VITAL ROLE IN FULFILLING OUR MISSION. WE ARE COMMITTED TO EMPOWER THE PEOPLE OF NORTH KOREA AND RELY ON THEM FOR ACCURATE AND CURRENT INFORMATION REGARDING NORTH KOREA AS THE COUNTRY REMAINS AN "INFORMATION BLACK HOLE." WE WERE ABLE TO CONTRIBUTE SOLUTIONS AND PARTICIPATE IN CONVERSATIONS WITH NON TRADITIONAL ACTORS SUCH AS GOOGLE AND FACEBOOK, AS WELL AS SPEAK AT THE SILICON VALLEY HUMAN RIGHTS CONFERENCE. AS INFORMATION GATHERING IS CRUCIAL FOR OUR ISSUE, WE RELY ON THE DATA THAT IS GATHERED BY THIS PROGRAM TO MAKE CALCULATED AND WELL THOUGHT OUT DECISIONS.			

990 BOOKS ARE IN CARE OF

ATTACHMENT 3: FORM 990 PAGE 6, PART VI, SECTION C, LINE 20

OPEN TO PUBLIC  
INSPECTION

For calendar year 2011 or tax period beginning , and ending

Name of Organization

LIBERTY IN NORTH KOREA

Employer Identification Number

73-1710135

Part VI - Line 20

Individual Name

or

Business Name:

ANDY KIM

Street Address

1751 TORRANCE BLVD SUITE L

U S Address:

Zip code

90501

City

TORRANCE

State

CA

or

Foreign Address

City

Province or State

Country

Postal code

Phone Number

(310) 212-7190

Fax Number

**5-YEAR ASSETS PLACED IN SERVICE DURING 2011  
USING GENERAL DEPRECIATION SYSTEM**

LIBERTY IN NORTH KOREA  
73-1710135

19b. Asset Description	(b) Date in Service	(c) Basis	(d) Period	(e) Convention	(f) Method	(g) Depreciation
COMPUTER EQUIPMENT	07-01-2011	3,214	5	HY	200 DB	643
TOUR VANS	01-19-2011	23,940	5	HY	200 DB	4,788
<b>Total</b>						<b>5,431</b>

## 2011 Federal Depreciation Schedule

LIBERTY IN NORTH KOREA  
73-1710135

07-06-2012

Description	Date	Method	Year	Cost	Land/ Other	\$179	Spec Allow	Basis	Prior	Current
<b>Furniture &amp; Fixtures</b>										
FURNITURE	05-10-09	200DBHY	7	775	0	0	0	775	190	136
MATTRESSES	06-09-09	200DBHY	7	550	0	0	0	550	135	96
CEILING FANS	08-20-10	200DBMQ	7	500	0	0	0	500	54	128
TABLE	12-06-10	200DBMQ	7	350	0	0	0	350	12	96
4 Assets			Totals	2,175	0	0	0	2,175	391	456
<b>Office Equipment</b>										
COMPUTER	06-12-09	200DBHY	5	1,654	0	0	0	1,654	529	318
COMPUTER	06-16-09	200DBHY	5	3,499	0	0	0	3,499	1,120	672
COMPACT APPLIANCE	07-13-09	200DBHY	5	355	0	0	0	355	114	68
COMPUTER	07-16-09	200DBHY	5	6,856	0	0	0	6,856	2,194	1,316
OFFICE EQUIPMENT	07-22-09	200DBHY	7	394	0	0	0	394	96	69
CC TERMINALS	09-08-09	200DBHY	7	3,072	0	0	0	3,072	752	537
FILING CABINETS	11-24-09	200DBHY	7	100	0	0	0	100	24	17
COMPUTER EQUIPMENT	07-01-11	200DBHY	5	3,214	0	0	0	3,214	0	643
8 Assets			Totals	19,144	0	0	0	19,144	4,829	3,640
<b>Transportation Equipment</b>										
TOUR VANS	01-30-10	200DBHY	5	24,479	0	0	0	24,479	4,896	7,833
TOUR VANS	01-19-11	200DBHY	5	23,940	0	0	0	23,940	0	4,788
2 Assets			Totals	48,419	0	0	0	48,419	4,896	12,621
<b>Equipment &amp; Machinery</b>										
CAMERAS	03-10-09	200DBHY	7	679	0	0	0	679	166	119
CAMERA	06-03-09	200DBHY	7	229	0	0	0	229	56	40
EN POINT TECH	06-10-09	200DBHY	5	1,108	0	0	0	1,108	355	213
MEDIA EQUIPMENT	09-13-10	200DBHY	7	2,364	0	0	0	2,364	338	579
CAMERA EQUIPMENT	07-01-11	200DBHY	7	2,880	0	0	0	2,880	0	412
5 Assets			Totals	7,260	0	0	0	7,260	915	1,363
19 Assets			Grand Totals	76,998	0	0	0	76,998	11,031	18,080

\* Asset disposed this year

~C Carryover basis in like-kind exchange transaction

~B Excess basis in like-kind exchange transaction