

Return of Private Foundation
or Section 4947(a)(1) Trust Treated as Private Foundation

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2024

Open to Public Inspection

For calendar year 2024 or tax year beginning 12-01, 2023, and ending 11-30, 2024

Name of foundation SMART Life Foundation		A Employer identification number 87-3826853
Number and street (or P.O. box number if mail is not delivered to street address) NA		B Telephone number (see instructions) 87-3826853
Room/suite 2726 Gallows Rd		207
City or town, state or province, country, and ZIP or foreign postal code Vienna, VA 22180		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply: <input checked="" type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 90,872	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d), must be on cash basis.)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)	71,845			
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	1,209	1,209		
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	2,219			
	b Gross sales price for all assets on line 6a 38,050				
	7 Capital gain net income (from Part IV, line 2)		2,219		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	b Less: Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)				
	12 Total. Add lines 1 through 11	75,273	3,428		
	13 Compensation of officers, directors, trustees, etc	13,500			13,500
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits	2,700			2,700
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)				
	c Other professional fees (attach schedule)				
	17 Interest	1,000			1,000
	18 Taxes (attach schedule) (see instructions) STM110	3,480			2,981
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy	6,397			6,397
	21 Travel, conferences, and meetings	40,155			40,155
	22 Printing and publications	26			26
	23 Other expenses (attach schedule) STM103	14,986			13,757
	24 Total operating and administrative expenses. Add lines 13 through 23	82,244	0		80,516
	25 Contributions, gifts, grants paid	45,007			45,007
	26 Total expenses and disbursements. Add lines 24 and 25	127,251	0		125,523
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	(51,978)			
	b Net investment income (if negative, enter -0-)		3,428		
	c Adjusted net income (if negative, enter -0-)			0	

Part II		Balance Sheets	Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)			Beginning of year	End of year	
						(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash - non-interest-bearing			6,020	7,344	7,344	
	2	Savings and temporary cash investments						
	3	Accounts receivable						
		Less: allowance for doubtful accounts						
	4	Pledges receivable						
		Less: allowance for doubtful accounts						
	5	Grants receivable						
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)						
	7	Other notes and loans receivable (attach schedule)						
		Less: allowance for doubtful accounts						
	8	Inventories for sale or use						
	9	Prepaid expenses and deferred charges STM136						
	10a	Investments - U.S. and state government obligations (attach schedule)			9,792			
	b	Investments - corporate stock (attach schedule) STM137			93,062	79,178	79,178	
	c	Investments - corporate bonds (attach schedule)						
	11	Investments - land, buildings, and equipment: basis						
Liabilities		Less: accumulated depreciation (attach schedule)						
	12	Investments - mortgage loans						
	13	Investments - other (attach schedule)						
	14	Land, buildings, and equipment: basis						
		Less: accumulated depreciation (attach schedule)						
	15	Other assets (describe STM120)			19,163	4,350	4,350	
	16	Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)			128,037	90,872	90,872	
	17	Accounts payable and accrued expenses						
	18	Grants payable						
	19	Deferred revenue						
	20	Loans from officers, directors, trustees, and other disqualified persons						
	21	Mortgages and other notes payable (attach schedule)						
	22	Other liabilities (describe STM121)				14,813		
	23	Total liabilities (add lines 17 through 22)			0	14,813		
Net Assets or Fund Balances		Foundations that follow FASB ASC 958, check here and complete lines 24, 25, 29, and 30 <input checked="" type="checkbox"/>						
	24	Net assets without donor restrictions			128,037	76,059		
	25	Net assets with donor restrictions						
		Foundations that do not follow FASB ASC 958, check here and complete lines 26 through 30 <input type="checkbox"/>						
	26	Capital stock, trust principal, or current funds						
	27	Paid-in or capital surplus, or land, bldg., and equipment fund						
	28	Retained earnings, accumulated income, endowment, or other funds						
	29	Total net assets or fund balances (see instructions)			128,037	76,059		
	30	Total liabilities and net assets/fund balances (see instructions)			128,037	90,872		

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year - Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return)	1	128,037
2	Enter amount from Part I, line 27a	2	(51,978)
3	Other increases not included in line 2 (itemize)	3	
4	Add lines 1, 2, and 3	4	76,059
5	Decreases not included in line 2 (itemize)	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 29	6	76,059

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (for example, real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P-Purchase D-Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a FIDELITY 500 INDEX FUND (FXAIX)	P	01-01-2022	08-01-2024
b			
c			
d			
e			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) ((e) plus (f) minus (g))
a 38,050		35,831	2,219
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69.

(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			2,219
b			
c			
d			
e			

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	2,219
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). See instructions. If (loss), enter -0- in Part I, line 8 }	3	

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

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)	1	48
b	All other domestic foundations enter 1.39% (0.0139) of line 27b. Exempt foreign organizations, enter 4% (0.04) of Part I, line 12, col. (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)	2	0
3	Add lines 1 and 2	3	48
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)	4	0
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	48
6	Credits/Payments:		
a	2024 estimated tax payments and 2023 overpayment credited to 2024	6a	
b	Exempt foreign organizations - tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d	7	
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	48
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	
11	Enter the amount of line 10 to be: Credited to 2025 estimated tax Refunded	11	

Part VI-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition If the answer is "Yes" to 1a or 1b , attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. \$ (2) On foundation managers. \$		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. \$		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by <i>General Instruction T</i> .		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XIV	X	
8a Enter the states to which the foundation reports or with which it is registered. See instructions. VA		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by <i>General Instruction G</i> ? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2024 or the tax year beginning in 2024? See the instructions for Part XIII. If "Yes," complete Part XIII		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X
11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions		X
12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions		X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address <u>SmartLifeUSA.org</u>	X	
14 The books are in care of <u>Mike Nie, CPA</u> Telephone no. <u>703-606-0270</u> Located at <u>2726 Gallows Rd 207, Vienna, VA</u> ZIP+4 <u>22180</u>		
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - check here and enter the amount of tax-exempt interest received or accrued during the year 15		
16 At any time during calendar year 2024, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country		X

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

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

	Yes	No
1a During the year, did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	1a(1)	X
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	1a(2)	X
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	1a(3)	X
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	1a(4)	X
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	1a(5)	X
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	1a(6)	X
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions	1b	
c Organizations relying on a current notice regarding disaster assistance, check here <input type="checkbox"/>		
d Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2024?	1d	X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a At the end of tax year 2024, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2024? If "Yes," list the years	2a	X
20 _____, 20 _____, 20 _____, 20 _____		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.)	2b	X
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. 20 _____, 20 _____, 20 _____, 20 _____		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	3a	X
b If "Yes," did it have excess business holdings in 2024 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Form 4720, Schedule C, to determine if the foundation had excess business holdings in 2024.)	3b	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2024?	4b	X

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

	Yes	No
5a During the year, did the foundation pay or incur any amount to:		
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?		X
(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?		X
(3) Provide a grant to an individual for travel, study, or other similar purposes?		X
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)		
(4)(A)? See instructions		X
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?		X
b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions		
c Organizations relying on a current notice regarding disaster assistance, check here <input type="checkbox"/>		
d If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? If "Yes," attach the statement required by Regulations section 53.4945-5(d).		
6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870.	X	
7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?		X
b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?		
8 Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?		X

Part VII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1 List all officers, directors, trustees, and foundation managers and their compensation. See instructions.**

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
See 990 OFOV				
Mike Nie, CPA 2726 Gallows Rd Vienna, VA 22180	Chief Executive	2.00 0	0	0
Chris Nie [REDACTED], VA 22030	Chief Financial	STMA02 4.00 2,250	450	0
Kevin Nie [REDACTED], VA 22030	Chief Operation	STMA03 4.00 2,250	450	0
Olesia Soukhoveev [REDACTED], MD 20878	Chief Marketing	STMA04 8.00 4,500	900	0

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

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

Total number of other employees paid over \$50,000 0

Part VII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3** Five highest-paid independent contractors for professional services. See instructions. If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

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

Part VIII-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

	Expenses
1 N/A	
2	0
3	
4	

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.

	Amount
1 NA	
2	0
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3	0

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	83,530
b	Average of monthly cash balances	1b	11,836
c	Fair market value of all other assets (see instructions)	1c	11,757
d	Total (add lines 1a, b, and c)	1d	107,123
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d	3	107,123
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions)	4	0
5	Net value of noncharitable-use assets. Subtract line 4 from line 3	5	107,123
6	Minimum investment return. Enter 5% (0.05) of line 5	6	5,356

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

1	Minimum investment return from Part IX, line 6	1	5,356
2a	Tax on investment income for 2024 from Part V, line 5	2a	48
b	Income tax for 2024. (This does not include the tax from Part V.)	2b	
c	Add lines 2a and 2b	2c	48
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	5,308
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	5,308
6	Deduction from distributable amount (see instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1	7	5,308

Part XI Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	125,523
b	Program-related investments - total from Part VIII-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part XII, line 4	4	125,523

Part XII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2023	(c) 2023	(d) 2024
1 Distributable amount for 2024 from Part X, line 7				5,308
2 Undistributed income, if any, as of the end of 2024:				
a Enter amount for 2023 only				
b Total for prior years: 20_____, 20_____, 20_____				
3 Excess distributions carryover, if any, to 2024:				
a From 2019				
b From 2020				
c From 2021				
d From 2022				35,709
e From 2023				9,484
f Total of lines 3a through e	45,193			
4 Qualifying distributions for 2024 from Part XI, line 4: \$ <u>125,523</u>				
a Applied to 2023, but not more than line 2a				
b Applied to undistributed income of prior years (Election required - see instructions)				
c Treated as distributions out of corpus (Election required - see instructions)				
d Applied to 2024 distributable amount				5,308
e Remaining amount distributed out of corpus	120,215			
5 Excess distributions carryover applied to 2024 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	165,408			
b Prior years' undistributed income. Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b. Taxable amount - see instructions				
e Undistributed income for 2023. Subtract line 4a from line 2a. Taxable amount - see instructions				
f Undistributed income for 2024. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2025				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)				
8 Excess distributions carryover from 2019 not applied on line 5 or line 7 (see instructions)				
9 Excess distributions carryover to 2025. Subtract lines 7 and 8 from line 6a	165,408			
10 Analysis of line 9:				
a Excess from 2020				
b Excess from 2021				
c Excess from 2022				35,709
d Excess from 2023				9,484
e Excess from 2024				120,215

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

1a	If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2024, enter the date of the ruling				
b	Check box to indicate whether the foundation is a private operating foundation described in section <input type="checkbox"/> 4942(j)(3) or <input type="checkbox"/> 4942(j)(5)				
2a	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part IX for each year listed	Tax year	Prior 3 years		
		(a) 2024	(b) 2023	(c) 2022	(d) 2021
b	85% (0.85) of line 2a				(e) Total
c	Qualifying distributions from Part XI, line 4, for each year listed				
d	Amounts included in line 2c not used directly for active conduct of exempt activities				
e	Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c				
3	Complete 3a, b, or c for the alternative test relied upon:				
a	"Assets" alternative test - enter:				
	(1) Value of all assets				
	(2) Value of assets qualifying under section 4942(j)(3)(B)(i)				
b	"Endowment" alternative test - enter 2/3 of minimum investment return shown in Part IX, line 6, for each year listed				
c	"Support" alternative test - enter:				
	(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)				
	(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)				
	(3) Largest amount of support from an exempt organization				
	(4) Gross investment income				

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

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

NA

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

NA

2	Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:
	Check here <input type="checkbox"/> if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc., to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions.

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

990APP

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

- | | |
|----------|---------------------------|
| c | Any submission deadlines: |
|----------|---------------------------|

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

Part XIV Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i> See attached statement 2726 Gallows Rd 207 Vienna, VA 22180	None	PC	See attached statement	45,007
Total			3a	45,007
b <i>Approved for future payment</i>				
Total			3b	

1 List all officers, directors, trustees, and key employees for the year even if they were not compensated

Form 990 OfOv (2024)

Schedule B
(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

Name of the organization

SMART Life Family Foundation

Employer identification number

87-3826853

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☐ 501(c)() (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☒ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

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

General Rule

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

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ _____

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

Name of organization

SMART Life Family Foundation

Employer identification number

87-3826853**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Mike M Nie <div style="background-color: black; width: 150px; height: 1.2em; margin: 2px 0;"></div> Fairfax, VA 22030	\$ 71,845	Person <input checked="checked" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

SMART Life Family Foundation**87-3826853****Part II** **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

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

Employer identification number

87-3826853

Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) \$ _____

Use duplicate copies of Part III if additional space is needed.

Schedule B (Form 990) (Rev. 12-2024)

Return of Certain Excise Taxes Under Chapters
41 and 42 of the Internal Revenue Code

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service(Sections 170(f)(10), 664(c)(2), 4911, 4912, 4941, 4942, 4943, 4944,
4945, 4955, 4958, 4959, 4960, 4965, 4966, 4967, and 4968)

2024

Go to www.irs.gov/Form4720 for instructions and the latest information.

For calendar year 2024 or other tax year beginning	12-01	, 2024, and ending	11-30	, 20	24
Name of organization, entity, or person subject to tax			EIN or SSN		
SMART Life Family Foundation			87-3826853		
Number, street, and room or suite no. (or P.O. box if mail is not delivered to street address)			<input type="checkbox"/> Amended return		
2726 Gallows Rd STE 207			Check box for type of annual return:		
City or town, state or province, country, and ZIP or foreign postal code			<input type="checkbox"/> Form 990 <input type="checkbox"/> Form 990-EZ		
Vienna, VA 22180			<input checked="" type="checkbox"/> Form 990-PF <input type="checkbox"/> Other		
			<input type="checkbox"/> Form 5227		

- A** Is the organization a foreign private foundation within the meaning of section 4948(b)?
- Show conversion rate to U.S. dollars. See instructions
- B Entity (other than the organization) or person subject to tax:** Are you required to file Form 4720 with respect to more than one organization in the current tax year? See instructions
- If "Yes," attach a list showing the name and EIN for each organization with respect to which you will file Form 4720 for the current tax year.

Yes	No
	<input checked="" type="checkbox"/>
	<input checked="" type="checkbox"/>

Part I Taxes on Organization (Sections 170(f)(10), 664(c)(2), 4911(a), 4912(a), 4942(a), 4943(a), 4944(a)(1), 4945(a)(1), 4955(a)(1), 4959, 4960(a), 4965(a)(1), 4966(a)(1), and 4968(a))

1	Tax on undistributed income - Schedule B, line 4	1	
2	Tax on excess business holdings - Schedule C, line 7	2	
3	Tax on investments that jeopardize charitable purpose - Schedule D, Part I, column (f)	3	
4	Tax on taxable expenditures - Schedule E, Part I, column (h)	4	
5	Tax on political expenditures - Schedule F, Part I, column (f)	5	
6	Tax on excess lobbying expenditures - Schedule G, line 4	6	
7	Tax on disqualifying lobbying expenditures - Schedule H, Part I, column (e)	7	
8	Tax on premiums paid on personal benefit contracts	8	
9	Tax on being a party to prohibited tax shelter transactions - Schedule J, Part I, column (h)	9	
10	Tax on taxable distributions - Schedule K, Part I, column (f)	10	
11	Tax on a charitable remainder trust's unrelated business taxable income. Attach statement	11	
12	Tax on failure to meet the requirements of section 501(r)(3)-Schedule M, Part II, line 2	12	
13	Tax on excess executive compensation - Schedule N	13	
14	Tax on net investment income of private colleges and universities - Schedule O	14	
15	Total (add lines 1-14)	15	

Part II Taxes on a Manager, Self-Dealer, Disqualified Person, Donor, Donor Advisor, or Related Person
(Sections 4912(b), 4941(a), 4944(a)(2), 4945(a)(2), 4955(a)(2), 4958(a), 4965(a)(2), 4966(a)(2), and 4967(a))

Name and address of related organization; city or town, state or province, country, ZIP or foreign postal code		Employer identification number	
1	Tax on self-dealing - Schedule A, Part II, column (d); and Part III, column (d)	1	
2	Tax on investments that jeopardize charitable purposes - Schedule D, Part II, column (d)	2	
3	Tax on taxable expenditures - Schedule E, Part II, column (d)	3	
4	Tax on political expenditures - Schedule F, Part II, column (d)	4	
5	Tax on disqualifying lobbying expenditures - Schedule H, Part II, column (d)	5	
6	Tax on excess benefit transactions - Schedule I, Part II, column (d); and Part III, column (d)	6	
7	Tax on being a party to prohibited tax shelter transactions - Schedule J, Part II, column (d)	7	
8	Tax on taxable distributions - Schedule K, Part II, column (d)	8	
9	Tax on prohibited benefits - Schedule L, Part II, column (d); and Part III, column (d)	9	
10	Total - Add lines 1 through 9	10	

Part III Tax Payments			
1	Total tax (Part I, line 15 or Part II, line 10)	1	
2	Total payments including amount paid with Form 8868 (see instructions)	2	
3	Tax due. If line 1 is larger than line 2, enter amount owed (see instructions)	3	
4	Overpayment. If line 1 is smaller than line 2, enter the difference. This is your refund	4	

SCHEDULE A - Initial Taxes on Self-Dealing (Section 4941)

Part I Acts of Self-Dealing and Tax Computation

(a) Act number	(b) Date of act	(c) Correction made?		(d) Description of act
		Yes	No	
1				
2				
3				
4				
5				
(e) Question number from Form 990-PF, Part VI-B, or Form 5227, Part VIII, applicable to the act		(f) Amount involved in act		(g) Initial tax on self-dealer (10% of col. (f))
				(h) Tax on foundation managers (if applicable) (lesser of \$20,000 or 5% of col. (f))

Part II Summary of Tax Liability of Self-Dealers and Proration of Payments

(a) Names of self-dealers liable for tax	(b) Act no. from Part I, col. (a)	(c) Tax from Part I, col. (g), or prorated amount	(d) Self-dealer's total tax liability (add amounts in col. (c)) (see instructions)

Part III Summary of Tax Liability of Foundation Managers and Proration of Payments

(a) Names of foundation managers liable for tax	(b) Act no. from Part I, col. (a)	(c) Tax from Part I, col. (h), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE B - Initial Tax on Undistributed Income (Section 4942)

1	Undistributed income for years before 2023 (from Form 990-PF for 2024, Part XII, line 6d)	1	
2	Undistributed income for 2023 (from Form 990-PF for 2024, Part XII, line 6e)	2	
3	Total undistributed income at end of current tax year beginning in 2024 and subject to tax under section 4942 (add lines 1 and 2)	3	
4	Tax - Enter 30% of line 3 here and on Part I, line 1	4	

SCHEDULE C - Initial Tax on Excess Business Holdings (Section 4943)**Business Holdings and Computation of Tax**

If you have taxable excess holdings in more than one business enterprise, attach a separate schedule for each enterprise. Refer to the instructions for each line item before making any entries.

Name and address of business enterprise

Employer identification number

Form of enterprise (corporation, partnership, trust, joint venture, sole proprietorship, etc.)

		(a) Voting stock (profits interest or beneficial interest)	(b) Value	(c) Nonvoting stock (capital interest)
1 Foundation holdings in business enterprise	1	%	%	
2 Permitted holdings in business enterprise	2	%	%	
3 Value of excess holdings in business enterprise . . .	3			
4 Value of excess holdings disposed of within 90 days; or, other value of excess holdings not subject to section 4943 tax (attach statement)	4			
5 Taxable excess holdings in business enterprise-line 3 minus line 4	5			
6 Tax - Enter 10% of line 5	6			
7 Total tax - Add amounts on line 6, columns (a), (b), and (c); enter total here and on Part I, line 2 . . .	7			
				Yes No
8 Did the organization dispose of excess holdings subject to tax reported on line 6?				

Attach a statement explaining (i) corrective action taken, or (ii) why corrective action has not been taken.

SCHEDULE D - Initial Taxes on Investments That Jeopardize Charitable Purpose (Section 4944)**Part I Investments and Tax Computation**

(a) Investment number	(b) Date of investment	(c) Correction made?		(d) Description of investment	(e) Amount of investment	(f) Initial tax on foundation (10% of col. (e))	(g) Initial tax on foundation managers (if applicable) - (lesser of \$10,000 or 10% of col. (e))
		Yes	No				
1							
2							
3							
4							
5							

Total - Column (f). Enter here and on Part I, line 3

Total - Column (g). Enter total (or prorated amount) here and in Part II, column (c), below

Part II Summary of Tax Liability of Foundation Managers and Proration of Payments

(a) Names of foundation managers liable for tax	(b) Investment no. from Part I, col. (a)	(c) Tax from Part I, col. (g), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE E - Initial Taxes on Taxable Expenditures (Section 4945)

Part I Expenditures and Computation of Tax						
(a) Item number	(b) Amount	(c) Date paid or incurred	(d) Correction made?		(d) Name and address of recipient	
			Yes	No		
1						
2						
3						
4						
5						
(f) Description of expenditure and purposes for which made					(g) Question number from Form 990-PF, Part VI-B, or Form 5227, Part VIII, applicable to the expenditure	(h) Initial tax imposed on foundation (20% of col. (b))
Total - Column (h). Enter here and on Part I, line 4						
Total - Column (i). Enter total (or prorated amount) here and in Part II, column (c), below						

Part II Summary of Tax Liability of Foundation Managers and Proration of Payments			
(a) Names of foundation managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (i), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE F - Initial Taxes on Political Expenditures (Section 4955)

Part I Expenditures and Computation of Tax							
(a) Item number	(b) Amount	(c) Date paid or incurred	(d) Correction made?		(e) Description of political expenditure	(f) Initial tax imposed on organization or foundation (10% of col. (b))	(g) Initial tax imposed on managers (if applicable) (lesser of \$5,000 or 2½% of col. (b))
			Yes	No			
1							
2							
3							
4							
5							
Total - Column (f). Enter here and on Part I, line 5							
Total - Column (g). Enter total (or prorated amount) here and in Part II, column (c), below							

Part II Summary of Tax Liability of Organization Managers or Foundation Managers and Proration of Payments			
(a) Names of organization managers or foundation managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (g), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE G - Tax on Excess Lobbying Expenditures (Section 4911)

1	Excess of grass roots expenditures over grass roots nontaxable amount (from Schedule C (Form 990), Part II-A, column (b), line 1h). (See the instructions before making an entry.)	1	
2	Excess of lobbying expenditures over lobbying nontaxable amount (from Schedule C (Form 990), Part II-A, column (b), line 1i). (See the instructions before making an entry.)	2	
3	Excess lobbying expenditures - enter the larger of line 1 or line 2	3	
4	Tax - Enter 25% of line 3 here and on Part I, line 6	4	

SCHEDULE H - Taxes on Disqualifying Lobbying Expenditures (Section 4912)

Part I Expenditures and Computation of Tax					
(a) Item number	(b) Amount	(c) Date paid or or incurred	(d) Description of lobbying expenditures	(e) Tax imposed on organization (5% of col. (b))	(f) Tax imposed on organization managers (if applicable) - (5% of col. (b))
1					
2					
3					
4					
5					
Total - Column (e). Enter here and on Part I, line 7					
Total - Column (f). Enter total (or prorated amount) here and in Part II, column (c), below					

Part II Summary of Tax Liability of Organization Managers and Proration of Payments			
(a) Names of organization managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE I - Initial Taxes on Excess Benefit Transactions (Section 4958)

Part I Excess Benefit Transactions and Tax Computation				
(a) Transaction number	(b) Date of transaction	(c) Correction made?		(d) Description of transaction
		Yes	No	
1				
2				
3				
4				
5				
(e) Amount of excess benefit		(f) Initial tax on disqualified persons (25% of col. (e))		(g) Tax on organization managers (if applicable) (lesser of \$20,000 or 10% of col. (e))

SCHEDULE I - Initial Taxes on Excess Benefit Transactions (Section 4958) Continued**Part II Summary of Tax Liability of Disqualified Persons and Proration of Payments**

(a) Names of disqualified persons liable for tax	(b) Trans. no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Disqualified person's total tax liability (add amounts in col. (c)) (see instructions)

Part III Summary of Tax Liability of 501(c)(3), (c)(4) & (c)(29) Organization Managers and Proration of Payments

(a) Names of 501(c)(3), (c)(4) & (c)(29) organization managers liable for tax	(b) Trans. no. from Part I, col. (a)	(c) Tax from Part I, col. (g), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE J - Taxes on Being a Party to Prohibited Tax Shelter Transactions (Section 4965)**Part I Prohibited Tax Shelter Transactions (PTST) and Tax Imposed on the Tax-Exempt Entity (see instructions)**

(a) Transaction number	(b) Transaction date	(c) Type of transaction 1 - Listed 2 - Subsequently listed 3 - Confidential 4 - Contractual protection	(d) Description of transaction
1			
2			
3			
4			
5			

(e) Did the tax-exempt entity know or have reason to know this transaction was a PTST when it became a party to the transaction?		(f) Net income attributable to the PTST	(g) 75% of proceeds attributable to the PTST	(h) Tax imposed on the tax-exempt entity (see instructions)
Yes	No			

Total - Column (h). Enter here and on Part I, line 9

Part II	Tax Imposed on Entity Managers (Section 4965) <i>Continued</i>
----------------	---

(a) Name of entity manager	(b) Transaction number from Part I, col. (a)	(c) Tax - enter \$20,000 for each transaction listed in col. (b) for each manager in col. (a)	(d) Manager's total tax liability (add amounts in col. (c))

**SCHEDULE K - Taxes on Taxable Distributions of Sponsoring Organizations Maintaining Donor
Advised Funds** (Section 4966). See the instructions.

Part I	Taxable Distributions and Tax Computation
---------------	--

(a) Item number	(b) Name of sponsoring organization and donor advised fund	(c) Description of distribution		
1				
2				
3				
4				
(d) Date of distribution		(e) Amount of distribution	(f) Tax imposed on organization (20% of col. (e))	(g) Tax on fund managers (lesser of 5% of col. (e) or \$10,000)
Total - Column (f). Enter here and on Part I, line 10				

(d) Date of distribution	(e) Amount of distribution	(f) Tax imposed on organization (20% of col. (e))	(g) Tax on fund managers (lesser of 5% of col. (e) or \$10,000)

Total - Column (f). Enter here and on Part I, line 10

Total - Column (g). Enter total (or prorated amount) here and in Part II, column (c), below

Part II	Summary of Tax Liability of Fund Managers and Proration of Payments
----------------	--

[illegible]

Schedule M - Tax on Hospital Organization for Failure to Meet the Community Health Needs Assessment Requirements (Sections 4959 and 501(r)(3)). (See instructions.)**Part I Failures to Meet Section 501(r)(3)**

(a) Item number	(b) Name of hospital facility	(c) Description of the failure	(d) Tax year hospital facility last conducted a CHNA	(e) Tax year hospital facility last adopted an implementation strategy
1				
2				
3				
4				
5				

Part II Computation of Tax

1	Number of hospital facilities operated by the hospital organization that failed to meet the Community Health Needs Assessment requirements of section 501(r)(3)	1	
2	Tax - Enter \$50,000 multiplied by line 1 here and on Part I, line 12	2	

SCHEDULE N - Tax on Excess Executive Compensation (Section 4960). (See instructions.)

(a) Item number	(b) Name of covered employee	(c) Excess remuneration	(d) Excess parachute payment	(e) Total. Add column (c) and (d)
1				
2				
3				
4				
5				
6	Attachment, if necessary. See instructions			
Total (add column (e) items 1-6)				
Tax. Enter 21% of the amount above here and on Part I, line 13				

SCHEDULE O - Excise Tax on Net Investment Income of Private Colleges and Universities (Section 4968)

	(a) Name	(b) EIN	(c) Gross investment income (See instructions.)	(d) Capital gain net income	(e) Administrative expenses allocable to income included in cols. (c) and (d)	(f) Net investment income (See instructions.)
1	Filing Organization					
2	Related Organization					
3	Related Organization					
4	Related Organization					
5	Total from attachment, if necessary					
6	Total					
7	Excise Tax on Net Investment Income. Enter 1.4% of the amount in 6(f) here and on Part I, line 14					

Sign Here	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 taxpayer) is based on all information of which preparer has any knowledge.				
	Signature of officer or trustee		Title	Date	
	Signature (and organization or entity name if applicable) of manager, self-dealer, disqualified person, donor, donor advisor, or related person				
Paid Preparer Use Only	May the IRS discuss this return with the preparer shown below? (see instructions) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
	Preparer's name		Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed PTIN
	Mike Nie, CPA		Mike Nie, CPA	02-21-2025	P02488165
	Firm's name			Firm's EIN	
	Firm's address			Phone no.	
	Smart 1040 LLC			88-1729308	
	152 Kendrick Pl				
	Gaithersburg MD 20878			703-606-0270	

Federal Supporting Statements**2024 PG01**

Name(s) as shown on return

Tax ID Number

SMART Life Family Foundation

87-3826853

**Form 990PF - Part VII
Compensation Explanation**

Statement #A02

Name

Chris Nie

Explanation

Family foundation operational support

**Form 990PF - Part VII
Compensation Explanation****PG01**
Statement #A03**Name**

Kevin Nie

Explanation

Family foundation operational support

**Form 990PF - Part VII
Compensation Explanation****PG01**
Statement #A04**Name**

Olesia Soukhoveev

Explanation

Family foundation marketing support

Federal Supporting Statements**2024 PG01**

Name(s) as shown on return

Tax ID Number

SMART Life Family Foundation

87-3826853

**Form 990PF - Part VII
Compensation Explanation**

Statement #A05

Name

Alexandra Soukhoveev

Explanation

Family foundation coaching support

**Form 990PF - Part II - Line 15
Other Assets Schedule**

PG01

Statement #120

<u>Description</u>	<u>BOY Book</u>	<u>EOY Book</u>	<u>FMV</u>
Cash value in life insurance polici	19,163	4,350	4,350
Total	19,163	4,350	4,350

**Form 990PF - Part II - Line 22
Other Liabilities Schedule**

PG01

Statement #121

<u>Description</u>	<u>BOY Amount</u>	<u>EOY Amount</u>
Loan from cash value life insurance		14,813
Total		14,813

**Form 990PF - Part II - Line 10(a)
Investments: U.S. Government Obligation Schedule**

PG01

Statement #136

<u>Category</u>	<u>Book Value (BOY)</u>	<u>Book Value (EOY)</u>	<u>FMV (EOY)</u>
I Bond	9,792		
Totals	9,792		

Federal Supporting Statements**2024 PG01**

Name(s) as shown on return

SMART Life Family Foundation

Tax ID Number

87-3826853

Form 990PF - Part II - Line 10(b)
Investments: Corporate Stock Schedule

Statement #137

<u>Category</u>	<u>BOY</u>	<u>Book Value</u>	<u>EOY FMV</u>
FIDELITY 500 INDEX FUND (FXAIX)	49,182	20,303	20,303
Berkshire Hathaway Class B	43,880	58,875	58,875
Totals	93,062	79,178	79,178

Federal Supporting Statements

2024 PG01

Name(s) as shown on return

Tax ID Number

SMART Life Family Foundation

87-3826853

Form 990PF - Part I - Line 23 - Other Expenses Schedule

Statement #103~

Description	Revenue and expenses	Net investment	Adjusted net income	Charitable purpose
Bank fee	25	0	0	0
Local auto - parking tolls	0	0	0	0
Local business meals (50%)	0	0	0	0
Membership	0	0	0	0
Software (Office/pdf/zoom/tax)	338	0	0	0
Office supplies	0	0	0	0
Website host	502	0	0	0
Gifts	275	0	0	0
Key person Life Ins. Premium	12,000	0	0	12,000
Local business meals (50%)	807	0	0	807
Advertisement	236	0	0	236
Marketing	285	0	0	285
Office supplies	129	0	0	129
Equipment rental	200	0	0	200
Training	100	0	0	100
Local parking and tolls	89	0	0	0
Totals	14,986	0	0	13,757

Federal Supporting Statements

2024 PG01

Name(s) as shown on return

Tax ID Number

SMART Life Family Foundation

87-3826853

Form 990PF - Part I - Line 18 - Taxes Schedule

Statement #110~

Description	Revenue and expenses	Net investment	Adjusted net income	Charitable purpose
VA state registration fee	25	0	0	25
Payroll taxes	2,003	0	0	2,003
Payroll processing fees ADP	915	0	0	915
401(K) Admin fees ADP	500	0	0	0
IRS	12	0	0	13
VA State SCC	25	0	0	25
Totals	3,480	0	0	2,981

Federal Supporting Statements

(This page is e-filed with the return. Include it if paper-filing.)

2024 PG01

Name(s) as shown on return

Your Social Security Number

SMART Life Family Foundation**87-3826853**

Form 990PF - Part XIV - Line 2

Application Submission Information**Grant Program**

NA

Applicant Name

NA

Address2726 Gallows Rd 207
Vienna, VA 22180**Telephone**

703-606-0270

Email Address

mike@smartlifeusa.org

Form & Content

na

Submission Deadline

na

Restrictions on Award

na

990

Overflow Statement

(This page is not filed with the return. It is for your records only.)

2024

Page 1

Name(s) as shown on return

FEIN

SMART Life Family Foundation

87-3826853

Description**Amount**

Mike Nie donation (May 24)	\$ 10,000
Mike Nie donation (May 24)	8,000
Mike Nie donation (June 24)	3,000
Mike Nie donation (June 24)	2,500
Mike Nie donation (Jun 24)	1,100
Mike Nie donation (Oct 24)	18,000
Mike Nie donation (Jan 24)	29,245

Total: \$ 71,845**Description****Amount**

Fidelity brokerage account (dividends)	\$ 328
Fidelity brokerage account (interest)	89
I Bond Matured	792

Total: \$ 1,209**Description****Amount**

Chris Nie (W2)	\$ 2,250
Kevin Nie (W2)	2,250
Olesia Soukhoveev (W2)	4,500
Alexandra Soukhoveev (W2)	4,500

Total: \$ 13,500**Description****Amount**

Loan interest from New York Life Insurance policy loan (\$ 500
Loan interest from New York Life Insurance policy loan (500

Total: \$ 1,000**Occupancy****Description****Amount**

Wilton house office	\$ 6,397
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Total: \$ 6,397

990

Overflow Statement

(This page is not filed with the return. It is for your records only.)

2024

Page 2

Name(s) as shown on return

SMART Life Family Foundation

FEIN

87-3826853

Travel**Description****Amount**

Travel - Lodging (various donation sites)	\$ 15,619
Travel - Flights (various donation sites)	15,494
Travel - Meals (50%) (various donation sites)	3,492
Travel - Transportation (taxi, uber, parking, toll)	3,873
Travel - Other (translator fee)	139
Travel - Car (gas, tolls, parking)	1,538
Total:	\$ 40,155

Donation (see attached list)**Description****Amount**

Donations (see attached list)	\$ 45,007
Total:	\$ 45,007

Grants and Contributions Paid During the Year 2024

No.	Recipient	Address	Donation Relationship	Foundation Status	Purpose of Grant or Contribution	Org Description	Amount
1	The Asian American Coalition for Education (AACE)	P.O. Box 507, Livingston, NJ 07039	None	PC	Support merit based education effort	Advocate for equal educational opportunities and combating discriminations	\$240
2	Arts Barn	311 Kent Square Road, Gaithersburg, MD 20878	None	PC	Support art education and concerts	Provide a dynamic schedule of art classes, workshops, and camps	\$500
3	Toastmasters International	No. A108 Jianguo Road, 5A Floor, H01, Beijing, BJ 100026	None	PC	Support public speaking and leadership training	Develop communication and leadership skills in a supportive environment	\$1,000
4	Museum of the Berkeley Springs	2 Fairfax Street Berkeley Springs, WV 25411	None	PC	Support the historical mineral springs preservations	Preserve the renowned warm mineral springs and their influence on local culture and development.	\$600
5	Brad Cohen Foundation	885 Woodstock Road, Suite 430-354, Roswell, GA 30075	None	PC	Support Tourette Syndrome medical research	Support individuals with Tourette Syndrome, neurological disorder disease developed in childhood	\$225
6	BranchOut!	8290B Old Courthouse Road Vienna, VA 22182	None	PC	Support youth leadership and mentoring program	Provide summer volunteer opportunities for students, focusing on mentorship and community engagement.	\$150
7	Britepaths	3959 Pender Drive, Suite 200 Fairfax, VA 22030	None	PC	Support poverty reduction efforts	Originally known as "Our Daily Bread," provides support and resources to individuals and families in Northern Virginia who are experiencing financial crises.	\$100
8	Chinse American Parents Association - Baltimore County	P.O. Box 1382, Timonium, MD 21093	None	PC	Support Asian American community in MD	Promote the education and health welfare of Asian American families in Baltimore County, MD	\$1,835
9	Chinse American Parents Association - Howard County	5305 Village Center Dr. #401, Columbia, MD 21044	None	PC	Support Asian American community in MD	Empower Chinese Americans by ensuring equitable access to information, services, and resources	\$965
10	Chinse American Parents Association - Montgomery County	12774 Wisteria Drive, #115, Germantown, MD 20875	None	PC	Support Asian American community in MD	Promote Chinese American parent involvement in school communities and advocate on behalf of students and parents	\$1,615
11	Chinse American Parents Association - Northern Virginia	6888 Elm St Ste 2C, McLean VA 22101	None	PC	Support Asian American community in VA	Unite Chinese Americans by building community relationships, promoting education and learning, and advocating for equal rights and opportunities	\$4,250
12	Catalyst Youth Network (Oakland, California)	1721 Broadway, Suite 201, Oakland, CA 94612	None	PC	Support youth development programs	Provide resources and tailored solutions for the youth of Oakland to help them achieve their dreams.	\$456
13	Chase Oaks Church	241 Legacy Dr., Plano, TX 75023	None	PC	Support church general operations	Non-denominational Bible church	\$450
14	China Folk House	305 Friends Way, Harpers Ferry, WV 25425	None	PC	Support Asian culture learning	Fostering experiential learning, cultural exchange, environmental stewardship, and community engagement.	\$500
15	Delaware County Chinese School	1313 Little Baltimore Road, Hockessin, Delaware 19707	None	PC	Support Chinese language and culture learning	Provide weekend school dedicated to promoting Chinese language and cultural education.	\$450
16	Dulles South Food Pantry	24757 Arcola Mills Drive, Dulles, VA 20166	None	PC	Support hunger relief efforts	Alleviate hunger and provide essential services to residents in the Dulles South, VA	\$150
17	Embry-Riddle Aeronautical University	1 Aerospace Boulevard, Daytona Beach, FL 32114	None	PC	Support college general operations	A University specializing in aviation, aerospace, and engineering.	\$2,200
18	National Central University	No. 300, Zhongda Rd., Zhongli District, Taoyuan City 320317, Taiwan (None	PC	Support college general operations in Asia	A university providing conducive environment for academic and extracurricular activities. Donation via Give2Asia, a public charity	\$500
19	GlobalGiving	1 Thomas Circle NW, Suite 800, Washington, DC 20005	None	PC	Support general aid and philanthropy programs to accelerate community-led change	Provides a platform for nonprofits to access funding, tools, training, and support, enabling them to serve their communities effectively	\$175
20	Harpers Ferry Park Association	P.O. Box 197, 723 Shenandoah St., Harpers Ferry, WV 25425	None	PC	Support the natural beauty, unique history, and cultural heritage of Harpers Ferry	Enhance visitor experiences through educational and interpretive programs at Harpers Ferry National Historical Park	\$400
21	Healthy Gaming	6170 S NEWARK WAY ENGLEWOOD, CO 80111	None	PC	Support healthy growth of youth in the digital age	Promote the educational, cultural and aspirational TEDx program	\$400
22	Icelandic Association for Search and Rescue	Skógarhlíð 14 105 Reykjavík Iceland	None	PC	Support rescue operations and injury prevention	Volunteers specialize in search and rescue services on land and at sea in Iceland	\$3,000
23	Jinan-Sacramento Sister Cities Corporation	P.O. Box 1055, Carmichael, CA 95609, USA	None	PC	Support cultural exchange and youth development programs	Foster mutual understanding, cultural awareness, and friendship between the people of Sacramento, California, USA, and Jinan, Shandong Province, China	\$500
24	Icelandic Environment Association	Guðrúnartún 1, 105 Reykjavík, Iceland	None	PC	Support climate change study and environmental programs	Protect and conserve Iceland's unique natural landscapes affected by tourism in Iceland	
25	Leukemia & Lymphoma Society	3 International Drive, Suite 200, Rye Brook, NY 10573	None	PC	Support blood cancer research	Fund research to fight against blood cancers, including leukemia, lymphoma, Hodgkin's disease, and myeloma.	\$250
26	McLean Bible Church	8925 Leesburg Pike, Vienna, VA 22182	None	PC	Support evangelical programs	Glorify God by making disciples and multiplying churches among all nations, beginning in greater Washington, D.C.	\$150
27	Montgomery County Music Teachers Association	P.O. Box 803, Germantown, MD 20875	None	PC	Support music education	Offers various programs, competitions, and resources to support music educators and students in the region	\$500
28	National Foundation for Cancer Research	5515 Security Lane, Suite 1105, Rockville, MD 20852	None	PC	Support cancer research	Provide scientists in the lab the funding they need to make game-changing discoveries in cancer treatments, detection, prevention, and ultimately, a cure for all types of cancer.	\$59
29	National Giving Alliance	822 Veterans Way, Warminster, PA 18974	None	PC	Support general operations	Provides new clothing and essential items to individuals and families in need across the U.S.	\$100

30	Nankai Alumni Association Washington DC Chapter	1945 OLD GALLOWS RD STE 260 , VIENNA, VA 22182	None	PC	Support general operations	Connects graduates, foster professional networking, and promote cultural exchange	\$1,000
31	National Youth Visionaries Association	6723 CURRAN ST, MCLEAN VA 22101	None	PC	Support general art education and operations	Provides art Includes workshops, leadership training, scholarships, and networking opportunities for young visionaries	\$2,650
32	Protect Our Winters (POW)	1919 14th St, Suite 700, Boulder, CO 80302	None	PC	Support outdoor sports against climate change	Transform outdoor enthusiasts into effective climate advocates.	\$240
33	Quince Orchard High School Music Department	15800 Quince Orchard Road Gaithersburg, MD 20878	None	PC	Support general music education and operations	Provides high quality music education in a safe, nurturing environment to high school students	\$240
34	Shandong Experimental High School	No. 73 Jingqi Road Jinan, Shandong Province China, 250001	None	PC	Support general education and operations	Provides high quality education to foster knowledgeable and virtuous individuals, and pioneer educational reforms and innovations	\$3,000
35	St. Jude Children's Research Hospital	501 St. Jude Place Memphis, TN 38105	None	PC	Support pediatric medical research	Advance cures and prevention strategies for pediatric catastrophic diseases	\$100
36	State College Area Rowing (SCAR)	2479 Sleepy Hollow Dr., State College, PA 16803	None	PC	Support general sport operations	Provide opportunities for area youth and adults to learn the discipline and teamwork involved with rowing, both competitively and recreationally	\$850
37	TEDx	330 Hudson St., 12th Floor New York, NY 10013	None	PC	Support general TEDx operations	Inspire, educate, and spark meaningful conversations at the local level	\$125
38	USA Yoga Federation	487 State Street #2, Portsmouth, NH 03801	None	PC	Support general sport operations	Promotes yoga asana as a sport across the U.S. Encourages the practice of yoga to enhance physical health and mental well-being for individuals of all ages and fitness levels	\$700
39	Family Foundation of Virginia	707 East Franklin Street Richmond, VA 23219	None	PC	Support faith based operations	Preserves and promotes the family in Virginia as God's foundation upon which all free and thriving societies are built.	\$1,450
40	Vassar Brothers Medical Center	45 Reade Place, Poughkeepsie, NY 12601.	None	PC	Support medical care and operations	Offers a wide range of medical services: cardiac services, cancer care, and women and children's health services.	\$1,000
41	St. Michael's Institution (SMI)	Jalan S.P. Seenivasagam, 30000 Ipoh, Perak, Malaysia.	None	PC	Support faith based education	Provides quality education rooted in Christian values with a school motto, "Quis Ut Deus," which translates to "Who is like God?" Donated via WISE	\$2,000
42	Cathedral Church of St. Joseph	Chaochengzhen, South Street, Yanggu County, Shandong Province, China 252423	None	PC	Support the repair of the historical and religious site in China	Serves as the cathedral for the Roman Catholic Diocese of Yanggu, which was established as an apostolic prefecture on December 13, 1933.	\$282
43	Yuan Ming Yuan Ruins Foundation (Old Summer Palace Foundation)	28 Yuanmingyuan Road, Haidian District, Beijing, China.	None	PC	Support the cultural and art work restoration	Preserves and showcases the remnants of the once-grand imperial gardens. Reflects on the impacts of colonial aggression and the resilience of Chinese heritage.	\$3,000
44	Reformed University Fellowship (RUF) - Various universities	PO Box 890004, Charlotte, NC 28289	None	PC	Support campus ministry outreach efforts	Reaches college students from all backgrounds with the hope of Jesus Christ, inviting them into authentic relationships and the study of God's Word.	\$2,650
45	Washington and Lee University (W&L)	204 West Washington Street, Lexington, VA 24450	None	PC	Support campus kitchen, music and other educational programs	Provides a liberal arts education that develops students' capacity to think freely, critically, and humanely.	\$4,000
	SUM						\$45,007