

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

**2025**

Department of the Treasury  
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.  
Go to [www.irs.gov/Form990PF](http://www.irs.gov/Form990PF) for instructions and the latest information.

Open to Public Inspection

**For calendar year 2025 or tax year beginning** 01-01, 2025, and ending 12-31, 2025

Name of foundation <b>SMART Life Family Foundation</b>				A Employer identification number <b>87-3826853</b>	
Number and street (or P.O. box number if mail is not delivered to street address) <b>2726 Gallows Rd</b>				Room/suite <b>207</b>	B Telephone number (see instructions) <b>(703) 606-0270</b>
City or town <b>Vienna</b>		State or province <b>VA</b>	Country	ZIP or foreign postal code <b>22180</b>	
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				C If exemption application is pending, check here <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				D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ <b>134,743</b>		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.)		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>	
				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)
<b>Revenue</b>	1 Contributions, gifts, grants, etc., received (attach schedule)	143,480			
	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	555	555		
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	24,737			
	b Gross sales price for all assets on line 6a <b>60,913</b>				
	7 Capital gain net income (from Part IV, line 2)		24,737		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less: Cost of goods sold					
c Gross profit or (loss) (attach schedule)					
11 Other income (attach schedule)					
12 <b>Total.</b> Add lines 1 through 11	168,772	25,292			
<b>Operating and Administrative Expenses</b>	13 Compensation of officers, directors, trustees, etc	19,904			19,904
	14 Other employee salaries and wages	400			400
	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) <b>FTM109</b>	5,189			5,189
	17 Interest				
	18 Taxes (attach schedule) (see instructions) <b>FTM110</b>	3,358			1,508
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy	7,464			7,464
	21 Travel, conferences, and meetings	18,833			18,833
	22 Printing and publications				
	23 Other expenses (attach schedule) <b>FTM103</b>	17,226			17,226
	24 <b>Total operating and administrative expenses.</b> Add lines 13 through 23	75,074	0		73,224
25 Contributions, gifts, grants paid	59,378			59,378	
26 <b>Total expenses and disbursements.</b> Add lines 24 and 25	134,452	0		132,602	
27 Subtract line 26 from line 12:					
a <b>Excess of revenue over expenses and disbursements</b>	34,320				
b <b>Net investment income</b> (if negative, enter -0-)		25,292			
c <b>Adjusted net income</b> (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	7,344	24,886	24,886
	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			
	10a	Investments - U.S. and state government obligations (attach schedule)			
	b	Investments - corporate stock (attach schedule)	79,178	95,456	105,007
	c	Investments - corporate bonds (attach schedule)			
	11	Investments - land, buildings, and equipment: basis			
	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)	4,350	4,850	4,850	
16	<b>Total assets</b> (to be completed by all filers - see the instructions. Also, see page 1, item I)	90,872	125,192	134,743	
Liabilities	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)			
23	<b>Total liabilities</b> (add lines 17 through 22)	0	0		
Net Assets or Fund Balances	<b>Foundations that follow FASB ASC 958, check here and complete lines 24, 25, 29, and 30</b> <input checked="" type="checkbox"/>				
	24	Net assets without donor restrictions	90,872	125,192	
	25	Net assets with donor restrictions			
	<b>Foundations that do not follow FASB ASC 958, check here and complete lines 26 through 30</b> <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	<b>Total net assets or fund balances</b> (see instructions)	90,872	125,192		
30	<b>Total liabilities and net assets/fund balances</b> (see instructions)	90,872	125,192		

Part III Analysis of Changes in Net Assets or Fund Balances		
1	Total net assets or fund balances at beginning of year - Part II, line 29, column (a) (must agree with end-of-year figure reported on prior year's return)	1 90,872
2	Enter amount from Part I, line 27a	2 34,320
3	Other increases not included on line 2 (itemize)	3
4	Add lines 1, 2, and 3	4 125,192
5	Decreases not included on line 2 (itemize)	5
6	<b>Total net assets or fund balances at end of year</b> (line 4 minus line 5) - Part II, line 29, column (b)	6 125,192

**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.)
<b>1a Stocks and Mutual Funds (Fidelity)</b>		P	02-02-2024	08-31-2025
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 60,913		36,176	24,737	
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			24,737	
b				
c				
d				
e				
2 Capital gain net income or (net capital loss)		{ If gain, also enter on Part I, line 7. If (loss), enter -0- on Part I, line 7.		24,737
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- on 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	352
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, column (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	352
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)	4	0
5 <b>Tax based on investment income.</b> Subtract line 4 from line 3. If zero or less, enter -0-	5	352
6 Credits/Payments:		
a 2025 estimated tax payments and 2024 overpayment credited to 2025	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 <b>penalty</b> for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	
9 <b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b>	9	352
10 <b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b>	10	
11 Enter the amount of line 10 to be: <b>Credited to 2026 estimated tax</b> _____ <b>Refunded</b> _____ For Refunded amount, also complete and attach Form 8050. See instructions.	11	

**Part VI-A Statements Regarding Activities**

	Yes	No
<b>1a</b> 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>b</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 <b>1a</b> or <b>1b</b> , attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
<b>c</b> Did the foundation file <b>Form 1120-POL</b> for this year? . . . . .		X
<b>d</b> Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: <b>(1)</b> On the foundation. \$ _____ <b>(2)</b> On foundation managers. \$ _____		
<b>e</b> Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. \$ _____		
<b>2</b> 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
<b>3</b> 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
<b>4a</b> Did the foundation have unrelated business gross income of \$1,000 or more during the year? . . . . .		X
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? . . . . .		
<b>5</b> 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
<b>6</b> 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	
<b>7</b> 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	
<b>8a</b> Enter the states to which the foundation reports or with which it is registered. See instructions. <b>VA</b>		
<b>b</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	
<b>9</b> 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 2025 or the tax year beginning in 2025? See the instructions for Part XIII. If "Yes," complete Part XIII . . . . .		X
<b>10</b> Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses . . . . .		X
<b>11</b> 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
<b>12</b> 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
<b>13</b> Did the foundation comply with the public inspection requirements for its annual returns and exemption application? . . . . . Website address <u>SmartLifeUSA.org</u>	X	
<b>14</b> 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>		
<b>15</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of <b>Form 1041</b> - check here . . . . . <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year . . . . . <b>15</b>		
<b>16</b> At any time during calendar year 2025, 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
<b>1a</b>	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? ( <b>Exception.</b> 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>b</b>	If any answer is "Yes" to 1a(1)-(6), did <b>any</b> 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	
<b>c</b>	Organizations relying on a current notice regarding disaster assistance, check here <input type="checkbox"/>		
<b>d</b>	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 2025? . . . . .	1d	X
<b>2</b>	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)):		
<b>a</b>	At the end of tax year 2025, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2025? If "Yes," list the years . . . . . 20 _____, 20 _____, 20 _____, 20 _____	2a	X
<b>b</b>	Are there any years listed in 2a for which the foundation is <b>not</b> 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 <b>all</b> years listed, answer "No" and attach statement - see instructions.) . . . . .	2b	X
<b>c</b>	If the provisions of section 4942(a)(2) are being applied to <b>any</b> of the years listed in 2a, list the years here. 20 _____, 20 _____, 20 _____, 20 _____		
<b>3a</b>	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>b</b>	If "Yes," did it have excess business holdings in 2025 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 2025.) . . . . .	3b	
<b>4a</b>	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? . . . . .	4a	X
<b>b</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 2025? . . . . .	4b	X

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

	Yes	No
<b>5a</b> 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>b</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		
<b>c</b> Organizations relying on a current notice regarding disaster assistance, check here <input type="checkbox"/>		
<b>d</b> 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).		
<b>6a</b> Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>b</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	
<b>7a</b> At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?		X
<b>b</b> If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?		
<b>8</b> 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 STE 207 Vienna, VA 22180	Chief Executive Officer	2,000	0	0
Chris Nie [REDACTED] Ln Fairfax, VA 22030	Chief Financial Officer / Treasurer	3,000	450	0
Kevin Nie [REDACTED] Fairfax, VA 22030	Chief Operations Manager	3,000	450	0
Olesia Soukhoveev [REDACTED] Gaithersburg, MD 20878	Chief Marketing Officer	6,000	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	0
2	
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	0
2	
3 All other program-related investments. See instructions.	

**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	66,487
b	Average of monthly cash balances	1b	13,969
c	Fair market value of all other assets (see instructions)	1c	4,520
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	84,976
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	84,976
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions)	4	1,275
5	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3	5	83,701
6	<b>Minimum investment return.</b> Enter 5% (0.05) of line 5	6	4,185

**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	4,185
2a	Tax on investment income for 2025 from Part V, line 5	2a	352
b	Income tax for 2025. (This does not include the tax from Part V.)	2b	
c	Add lines 2a and 2b	2c	352
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	3,833
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	3,833
6	Deduction from distributable amount (see instructions)	6	
7	<b>Distributable amount</b> as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1	7	3,833

**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, line 26, column (d)	1a	132,602
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	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part XII, line 4	4	132,602

**Part XII Undistributed Income** (see instructions)

	(a) Corpus	(b) Years prior to 2024	(c) 2024	(d) 2025
1 Distributable amount for 2025 from Part X, line 7 . . .				3,833
2 Undistributed income, if any, as of the end of 2025:				
a Enter amount for 2024 only . . . . .				
b Total for prior years: 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2025:				
a From 2020 . . . . .				
b From 2021 . . . . .				
c From 2022 . . . . .			35,709	
d From 2023 . . . . .			9,484	
e From 2024 . . . . .			120,669	
f <b>Total</b> of lines 3a through 3e . . . . .	165,862			
4 Qualifying distributions for 2025 from Part XI, line 4: \$ <u>132,602</u>				
a Applied to 2024, 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 2025 distributable amount . . . . .				3,833
e Remaining amount distributed out of corpus . . . . .	128,769			
5 Excess distributions carryover applied to 2025 (If an amount appears in column (d), the same amount must be shown in column (a).) . . . . .				
6 <b>Enter the net total of each column as indicated below:</b>				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5 . . . . .	294,631			
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 2024. Subtract line 4a from line 2a. Taxable amount - see instructions . . . . .				
f Undistributed income for 2025. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2026 . . . . .				
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 2020 not applied on line 5 or line 7 (see instructions) . . . . .				
9 <b>Excess distributions carryover to 2026.</b> Subtract lines 7 and 8 from line 6a . . . . .	294,631			
10 Analysis of line 9:				
a Excess from 2021 . . . . .				
b Excess from 2022 . . . . .			35,709	
c Excess from 2023 . . . . .			9,484	
d Excess from 2024 . . . . .			120,669	
e Excess from 2025 . . . . .			128,769	

**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 2025, enter the date of the ruling . . . . .

**b** Check box to indicate whether the foundation is a private operating foundation described in section . . . . .  4942(j)(3) or  4942(j)(5)

	Tax year				(e) Total
	(a) 2025	(b) 2024	(c) 2023	(d) 2022	
<b>2a</b> Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part IX for each year listed . . . . .					
<b>b</b> 85% (0.85) of line 2a . . . . .					
<b>c</b> Qualifying distributions from Part XI, line 4, for each year listed . . . . .					
<b>d</b> Amounts included on line 2c not used directly for active conduct of exempt activities . . . . .					
<b>e</b> Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c . . . . .					
<b>3</b> Complete 3a, 3b, or 3c for the alternative test relied upon:					
<b>a</b> "Assets" alternative test - enter:					
<b>(1)</b> Value of all assets . . . . .					
<b>(2)</b> Value of assets qualifying under section 4942(j)(3)(B)(i) . . . . .					
<b>b</b> "Endowment" alternative test - enter 2/3 of minimum investment return shown on Part IX, line 6, for each year listed . . . . .					
<b>c</b> "Support" alternative test - enter:					
<b>(1)</b> Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties) . . . . .					
<b>(2)</b> Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii) . . . . .					
<b>(3)</b> Largest amount of support from an exempt organization . . . . .					
<b>(4)</b> 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).)

**N/A**

**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.

**N/A**

**2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:**

Check here  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, 2b, 2c, and 2d. See instructions.

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

**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)				
<p><b>a</b> <i>Paid during the year</i>                      See attached statement                      2726 Gallows Rd 207                      Vienna, VA 22180</p>	None	PC	See attached statement	59,378
<b>Total</b> .....			<b>3a</b>	59,378
<b>b</b> <i>Approved for future payment</i>				
<b>Total</b> .....			<b>3b</b>	







**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](http://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:**

Form 990 or 990-EZ

**Section:**

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 <b>SMART Life Family Foundation</b>	Employer identification number <b>87-3826853</b>
---	---

**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 <hr/> <div style="background-color: black; width: 100px; height: 15px; margin-bottom: 5px;"></div> Ln <hr/> Fairfax, VA 22030	\$ 143,480	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
—	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
—	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
—	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
—	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
—	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
—	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>SMART Life Family Foundation</b>	Employer identification number <b>87-3826853</b>
---	---

**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) <small>(See instructions.)</small>	(d) Date received
—	<div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 20px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 20px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 20px; margin-bottom: 2px;"></div>	\$ _____	
—	<div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 20px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 20px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 20px; margin-bottom: 2px;"></div>	\$ _____	
—	<div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 20px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 20px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 20px; margin-bottom: 2px;"></div>	\$ _____	
—	<div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 20px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 20px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 20px; margin-bottom: 2px;"></div>	\$ _____	
—	<div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 20px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 20px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 20px; margin-bottom: 2px;"></div>	\$ _____	
—	<div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 20px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 20px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 20px; margin-bottom: 2px;"></div>	\$ _____	
—	<div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 20px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 20px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 20px; margin-bottom: 2px;"></div>	\$ _____	

Name of organization <b>SMART Life Family Foundation</b>	Employer identification number <b>87-3826853</b>
---	---

**Part III** *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.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
_____ _____ _____		_____ _____ _____	
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
_____ _____ _____		_____ _____ _____	
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
_____ _____ _____		_____ _____ _____	
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
_____ _____ _____		_____ _____ _____	
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
_____ _____ _____		_____ _____ _____	

**Federal Supporting Statements**

**2025 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**

**2025 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

<b><u>Description</u></b>	<b><u>BOY Book</u></b>	<b><u>EOY Book</u></b>	<b><u>FMV</u></b>
Cash value in life insurance policy	4,350	4,850	4,850
Total	<u>4,350</u>	<u>4,850</u>	<u>4,850</u>

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

**PG01**  
Statement #137

<b><u>Category</u></b>	<b><u>BOY</u></b>	<b><u>Book Value</u></b>	<b><u>EOY FMV</u></b>
FIDELITY 500 INDEX FUND(FXAIX)	20,303	26,361	26,760
Berkshire Hathaway Class B	58,875	33,745	42,897
Money market fund		6	6
Other increase		<u>35,344</u>	<u>35,344</u>
Totals	<u>79,178</u>	<u>95,456</u>	<u>105,007</u>

## Federal Supporting Statements

**2025** 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	56	0	0	56
Local auto - parking tolls	16	0	0	16
Local business meals (50%)	0	0	0	0
Membership	0	0	0	0
Software (Office/pdf/zoom/tax)	0	0	0	0
Office supplies	0	0	0	0
Website host	0	0	0	0
Gifts	0	0	0	0
Key person Life Ins. Premium	13,000	0	0	13,000
Local business meals (50%)	1,264	0	0	1,264
Advertisement	400	0	0	400
Marketing	674	0	0	674
Office supplies	120	0	0	120
Equipment rental	200	0	0	200
Subscription	1,353	0	0	1,353
Software	65	0	0	65
Postage	14	0	0	14
Local parking and tolls	16	0	0	16
Gift	48	0	0	48
<b>Totals</b>	<u>17,226</u>	<u>0</u>	<u>0</u>	<u>17,226</u>

## Federal Supporting Statements

**2025** PG01

Name(s) as shown on return

Tax ID Number

SMART Life Family Foundation

87-3826853

Form 990PF - Part I - Line 16(c) - Other Professional Fees Schedule

Statement #109-

Description	Revenue and expenses	Net investment	Adjusted net income	Charitable purpose
Contract Fee	75	0	0	75
Payroll processing fees ADP	1,214	0	0	1,214
401(K) Admin fees ADP	<u>3,900</u>	<u>0</u>	<u>0</u>	<u>3,900</u>
<b>Totals</b>	<u><u>5,189</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>5,189</u></u>

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

PG01  
Statement #110-

Description	Revenue and expenses	Net investment	Adjusted net income	Charitable purpose
Payroll taxes	1,451	0	0	1,451
Tax pentaly	1,850	0	0	0
IRS	32	0	0	32
VA State SCC	<u>25</u>	<u>0</u>	<u>0</u>	<u>25</u>
<b>Totals</b>	<u><u>3,358</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>1,508</u></u>

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

Name(s) as shown on return

FEIN

SMART Life Family Foundation

87-3826853

Overflow Statement

Description	Amount
Chris Nie (W2)	\$ 3,000
Kevin Nie (W2)	3,000
Olesia Soukhoveev (W2)	6,000
Alexandra Soukhoveev (W2)	6,000
Mike Nie (W2)	1,904
<b>Total:</b>	<b>\$ 19,904</b>

Donation (see attached list)

Description	Amount
Donations (see attached list)	\$ 59,378
<b>Total:</b>	<b>\$ 59,378</b>

Overflow Statement

Description	Amount
Fidelity brokerage account (dividends) (2025)	\$ 59
Fidelity brokerage account (dividends) (12/2025)	496
<b>Total:</b>	<b>\$ 555</b>

Occupancy

Description	Amount
Wilton house office	\$ 7,464
<b>Total:</b>	<b>\$ 7,464</b>

Travel

Description	Amount
Travel - Lodging (various donation sites)	\$ 6,879
Travel - Flights (various donation sites)	2,931
Travel - Meals (50%) (various donation sites)	4,480
Travel - Transportation (taxi, uber, parking, toll)	3,923
Travel - Luggage	125
Travel - Car (gas, tolls, parking)	440
Travel - Incidental	55
<b>Total:</b>	<b>\$ 18,833</b>

990

**Overflow Statement**

2025

Page 2

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

Name(s) as shown on return

FEIN

SMART Life Family Foundation

87-3826853

Overflow Statement

Description	Amount
Chris Nie policy	\$ 2,511
Kevin Nie policy	2,339
<b>Total:</b>	<b>\$ 4,850</b>

Overflow Statement

Description	Amount
Chris	\$ 230
Kevin	230
Mike	153
Olesia	419
Sasha	419
<b>Total:</b>	<b>\$ 1,451</b>