

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

2023

Open to Public Inspection

For calendar year 2023 or tax year beginning

12-01, 2023, and ending

11-30, 2023

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)

2726 Gallows Rd

Room/suite

207

B Telephone number (see instructions)

(703) 606-0270

City or town, state or province, country, and ZIP or foreign postal code

Vienna, VA 22180

G Check all that apply:

☐

Initial return

☐

Initial return of a former public charity

☐

Final return

☐

Amended return

☐

Address change

☐

Name change

H Check type of organization:

☒

Section 501(c)(3) exempt private foundation

☐ Section 4947(a)(1) nonexempt charitable trust☐

Other taxable private foundation

I Fair market value of all assets at

end of year (from Part II, col. (c),

line 16)

\$

128,036

J Accounting method:

☒

Cash

☐

Accrual

☐ Other (specify)

(Part I, column (d), must be on cash basis.)

C If exemption application is pending, check here ☐D 1. Foreign organizations, check here ☐2. Foreign organizations meeting the 85% test,  
check here and attach computation ☐E If private foundation status was terminated under  
section 507(b)(1)(A), check here ☐F If the foundation is in a 60-month termination  
under section 507(b)(1)(B), check here ☐**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)	39,450			
	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	863	863	863	
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	(1,489)			
	b	Gross sales price for all assets on line 6a 22,000				
	7	Capital gain net income (from Part IV, line 2)				
	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	38,824	863	863	
	13	Compensation of officers, directors, trustees, etc	990			990
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)				
	b	Accounting fees (attach schedule) STM108	260			260
	c	Other professional fees (attach schedule)				
	17	Interest				
	18	Taxes (attach schedule) (see instructions) STM110	95			95
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings	9,422			
	22	Printing and publications	23			
	23	Other expenses (attach schedule) STM103	14,264			14,264
	24	Total operating and administrative expenses. Add lines 13 through 23	25,054	0		15,609
	25	Contributions, gifts, grants paid	20,236			0
	26	Total expenses and disbursements. Add lines 24 and 25	45,290	0		15,609
	27	Subtract line 26 from line 12:				
	a	Excess of revenue over expenses and disbursements	(6,466)			
	b	Net investment income (if negative, enter -0-)		863		
	c	Adjusted net income (if negative, enter -0-)			863	

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 . . . . .	6,470	6,020	6,020
	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) . . . . .	9,000	9,792	9,792
	b Investments - corporate stock (attach schedule) . . . . . STM137 . . . . .	101,600	75,586	93,061
	c Investments - corporate bonds (attach schedule) . . . . .			
Liabilities	11 Investments - land, buildings, and equipment: basis . . . . .			
	Less: accumulated depreciation (attach schedule) . . . . .			
	12 Investments - mortgage loans . . . . .			
	13 Investments - other (attach schedule) . . . . . STM118 . . . . .	10,972	19,163	19,163
	14 Land, buildings, and equipment: basis . . . . .			
	Less: accumulated depreciation (attach schedule) . . . . .			
	15 Other assets (describe . . . . .)			
	16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I) . . . . .	128,042	110,561	128,036
	17 Accounts payable and accrued expenses . . . . .	22,801	11,786	
	18 Grants payable . . . . .			
Net Assets or Fund Balances	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 Total liabilities (add lines 17 through 22) . . . . .	22,801	11,786	
	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 . . . . .	105,241	98,775	
	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) . . . . .	105,241	98,775	
	30 Total liabilities and net assets/fund balances (see instructions) . . . . .	128,042	110,561	

## 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	105,241
2	Enter amount from Part I, line 27a . . . . .	2	(6,466)
3	Other increases not included in line 2 (itemize) . . . . .	3	
4	Add lines 1, 2, and 3 . . . . .	4	98,775
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	98,775

**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 FIDELITY 500 INDEX FUND (FXAIX)</b>			<b>12-27-2021</b>	<b>07-31-2023</b>
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>				
(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))	
<b>a 22,000</b>		<b>23,489</b>	<b>(1,489)</b>	
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>				
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))	
<b>a</b>			<b>(1,489)</b>	
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>				
<b>2 Capital gain net income or (net capital loss)</b>		{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	<b>2</b>	<b>(1,489)</b>
<b>3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6):</b> If gain, also enter in Part I, line 8, column (c). See instructions. If (loss), enter -0- in Part I, line 8		}	<b>3</b>	

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

<b>1a</b> 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)		<b>1</b>	<b>12</b>
<b>b</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) . . . . .			
<b>2</b> Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-) . . . . .		<b>2</b>	<b>0</b>
<b>3</b> Add lines 1 and 2 . . . . .		<b>3</b>	<b>12</b>
<b>4</b> Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-) . . . . .		<b>4</b>	<b>0</b>
<b>5 Tax based on investment income.</b> Subtract line 4 from line 3. If zero or less, enter -0- . . . . .		<b>5</b>	<b>12</b>
<b>6 Credits/Payments:</b>			
<b>a</b> 2023 estimated tax payments and 2022 overpayment credited to 2023 . . . . .	<b>6a</b>	<b>23</b>	
<b>b</b> Exempt foreign organizations - tax withheld at source . . . . .	<b>6b</b>		
<b>c</b> Tax paid with application for extension of time to file (Form 8868) . . . . .	<b>6c</b>		
<b>d</b> Backup withholding erroneously withheld . . . . .	<b>6d</b>		
<b>7</b> Total credits and payments. Add lines 6a through 6d . . . . .	<b>7</b>	<b>23</b>	
<b>8</b> Enter any <b>penalty</b> for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached . . . . .	<b>8</b>		
<b>9 Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b> . . . . .	<b>9</b>		
<b>10 Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b> . . . . .	<b>10</b>	<b>11</b>	
<b>11</b> Enter the amount of line 10 to be: <b>Credited to 2024 estimated tax</b> . . . . . <b>Refunded</b> . . . . .	<b>11</b>	<b>11</b>	

**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? . . . . .		<b>X</b>
<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.		<b>X</b>
<b>c</b> Did the foundation file <b>Form 1120-POL</b> for this year? . . . . .		<b>X</b>
<b>d</b> Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. \$ . . . . . (2) 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.		<b>X</b>
<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 . . . . .		<b>X</b>
<b>4a</b> Did the foundation have unrelated business gross income of \$1,000 or more during the year? . . . . .		<b>X</b>
<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> .		<b>X</b>
<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? . . . . .	<b>X</b>	
<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 . . . . .	<b>X</b>	
<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 . . . . .	<b>X</b>	
<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 2023 or the tax year beginning in 2023? See the instructions for Part XIII. If "Yes," complete Part XIII . . . . .		<b>X</b>
<b>10</b> Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses . . . . .		<b>X</b>
<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 . . . . .		<b>X</b>
<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 . . . . .		<b>X</b>
<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>	<b>X</b>	
<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 . . . . . 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 2023, 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		<b>X</b>

**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? . . . . .	<b>1a(1)</b>	<b>X</b>
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? . . . . .	<b>1a(2)</b>	<b>X</b>
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? . . . . .	<b>1a(3)</b>	<b>X</b>
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? . . . . .	<b>1a(4)</b>	<b>X</b>
(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)? . . . . .	<b>1a(5)</b>	<b>X</b>
(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.) . . . . .	<b>1a(6)</b>	<b>X</b>
<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 . . . . .	<b>1b</b>	
<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 2023? . . . . .	<b>1d</b>	<b>X</b>
<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 2023, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2023? If "Yes," list the years . . . . .	<b>2a</b>	<b>X</b>
20 _____, 20 _____, 20 _____, 20 _____		
<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.) . . . . .	<b>2b</b>	<b>X</b>
<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? . . . . .	<b>3a</b>	<b>X</b>
<b>b</b> If "Yes," did it have excess business holdings in 2023 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 2023.) . . . . .	<b>3b</b>	
<b>4a</b> Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? . . . . .	<b>4a</b>	<b>X</b>
<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 2023? . . . . .	<b>4b</b>	<b>X</b>

**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))?	<b>5a(1)</b>	<b>X</b>
(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?	<b>5a(2)</b>	<b>X</b>
(3) Provide a grant to an individual for travel, study, or other similar purposes?	<b>5a(3)</b>	<b>X</b>
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)		
(4)(A)? See instructions	<b>5a(4)</b>	<b>X</b>
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	<b>5a(5)</b>	<b>X</b>
<b>b</b> If any answer is "Yes" to 5a(1)-(5), did <b>any</b> 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>5b</b>	
<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?	<b>5d</b>	
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?	<b>6a</b>	<b>X</b>
<b>b</b> Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>6b</b>	<b>X</b>
If "Yes" to 6b, file Form 8870.		
<b>7a</b> At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	<b>7a</b>	<b>X</b>
<b>b</b> If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	<b>7b</b>	
<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?	<b>8</b>	<b>X</b>

**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
<b>See 990_OFOV</b>				
<b>Mike Nie, CPA</b>	<b>Chief Executive</b>			
<b>2726 Gallows Rd Vienna VA 22180</b>	<b>2.00</b>	<b>510</b>	<b>0</b>	<b>0</b>
<b>Chris Nie</b>	<b>Chief Financial</b>			
<b>4814 Christie Jane Ln Fairfa VA 22030</b>	<b>1.00</b>	<b>480</b>	<b>0</b>	<b>0</b>
<b>Kevin Nie</b>	<b>Chief Operation</b>			
<b>4814 Christie Jane Ln Fairfa VA 22030</b>	<b>1.00</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Olesia Soukhoveev</b>	<b>Chief Technolog</b>			
<b>152 Kendrick Pl Gaithersburg MD 20878</b>	<b>1.00</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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
<b>NONE</b>				

<b>Total</b> number of other employees paid over \$50,000	<b>0</b>
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**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	
All other program-related investments. See instructions.	
3	
<b>Total.</b> Add lines 1 through 3 . . . . .	

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

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
<b>a</b>	Average monthly fair market value of securities . . . . .	<b>1a</b>	<b>96,872</b>
<b>b</b>	Average of monthly cash balances . . . . .	<b>1b</b>	<b>3,282</b>
<b>c</b>	Fair market value of all other assets (see instructions) . . . . .	<b>1c</b>	<b>24,464</b>
<b>d</b>	<b>Total</b> (add lines 1a, b, and c) . . . . .	<b>1d</b>	<b>124,618</b>
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) . . . . .	<b>1e</b>	
<b>2</b>	Acquisition indebtedness applicable to line 1 assets . . . . .	<b>2</b>	<b>0</b>
<b>3</b>	Subtract line 2 from line 1d . . . . .	<b>3</b>	<b>124,618</b>
<b>4</b>	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions) . . . . .	<b>4</b>	<b>1,869</b>
<b>5</b>	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3 . . . . .	<b>5</b>	<b>122,749</b>
<b>6</b>	<b>Minimum investment return.</b> Enter 5% (0.05) of line 5 . . . . .	<b>6</b>	<b>6,137</b>

**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.)

<b>1</b>	Minimum investment return from Part IX, line 6 . . . . .	<b>1</b>	<b>6,137</b>
<b>2a</b>	Tax on investment income for 2022 from Part V, line 5 . . . . .	<b>2a</b>	<b>12</b>
<b>b</b>	Income tax for 2022. (This does not include the tax from Part V.) . . . . .	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b . . . . .	<b>2c</b>	<b>12</b>
<b>3</b>	Distributable amount before adjustments. Subtract line 2c from line 1 . . . . .	<b>3</b>	<b>6,125</b>
<b>4</b>	Recoveries of amounts treated as qualifying distributions . . . . .	<b>4</b>	
<b>5</b>	Add lines 3 and 4 . . . . .	<b>5</b>	<b>6,125</b>
<b>6</b>	Deduction from distributable amount (see instructions) . . . . .	<b>6</b>	
<b>7</b>	<b>Distributable amount</b> as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1 . . . . .	<b>7</b>	<b>6,125</b>

**Part XI Qualifying Distributions** (see instructions)

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
<b>a</b>	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26 . . . . .	<b>1a</b>	<b>15,609</b>
<b>b</b>	Program-related investments - total from Part VIII-B . . . . .	<b>1b</b>	
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes . . . . .	<b>2</b>	
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the:		
<b>a</b>	Suitability test (prior IRS approval required) . . . . .	<b>3a</b>	
<b>b</b>	Cash distribution test (attach the required schedule) . . . . .	<b>3b</b>	
<b>4</b>	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part XII, line 4 . . . . .	<b>4</b>	<b>15,609</b>

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

	(a) Corpus	(b) Years prior to 2022	(c) 2022	(d) 2023
<b>1</b> Distributable amount for 2023 from Part X, line 7 . . .				<b>6,125</b>
<b>2</b> Undistributed income, if any, as of the end of 2023:				
<b>a</b> Enter amount for 2022 only . . . . .				
<b>b</b> Total for prior years: 20_____, 20_____, 20_____				
<b>3</b> Excess distributions carryover, if any, to 2023:				
<b>a</b> From 2018 . . . . .				
<b>b</b> From 2019 . . . . .				
<b>c</b> From 2020 . . . . .				
<b>d</b> From 2021 . . . . .				
<b>e</b> From 2022 . . . . . <b>35,709</b>				
<b>f</b> <b>Total</b> of lines 3a through e . . . . .	<b>35,709</b>			
<b>4</b> Qualifying distributions for 2023 from Part XI, line 4: \$ <b>15,609</b>				
<b>a</b> Applied to 2022, but not more than line 2a . . . . .				
<b>b</b> Applied to undistributed income of prior years (Election required - see instructions) . . . . .				
<b>c</b> Treated as distributions out of corpus (Election required - see instructions) . . . . .				
<b>d</b> Applied to 2023 distributable amount . . . . .				<b>6,125</b>
<b>e</b> Remaining amount distributed out of corpus . . . . .	<b>9,484</b>			
<b>5</b> Excess distributions carryover applied to 2023 (If an amount appears in column (d), the same amount must be shown in column (a).) . . . . .				
<b>6</b> <b>Enter the net total of each column as     indicated below:</b>				
<b>a</b> Corpus. Add lines 3f, 4c, and 4e. Subtract line 5 . . .	<b>45,193</b>			
<b>b</b> Prior years' undistributed income. Subtract line 4b from line 2b . . . . .				
<b>c</b> 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 . . . . .				
<b>d</b> Subtract line 6c from line 6b. Taxable amount - see instructions . . . . .				
<b>e</b> Undistributed income for 2022. Subtract line 4a from line 2a. Taxable amount - see instructions . . . . .				
<b>f</b> Undistributed income for 2023. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2024 . . . . .				<b>0</b>
<b>7</b> 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) . . . . .				
<b>8</b> Excess distributions carryover from 2018 not applied on line 5 or line 7 (see instructions) . . . . .				
<b>9</b> <b>Excess distributions carryover to 2024.</b> Subtract lines 7 and 8 from line 6a . . . . .	<b>45,193</b>			
<b>10</b> Analysis of line 9:				
<b>a</b> Excess from 2019 . . . . .				
<b>b</b> Excess from 2020 . . . . .				
<b>c</b> Excess from 2021 . . . . .				
<b>d</b> Excess from 2022 . . . . . <b>35,709</b>				
<b>e</b> Excess from 2023 . . . . . <b>9,484</b>				

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

<b>1a</b>	If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2023, enter the date of the ruling . . . . .				
<b>b</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)
<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>Tax year</b>	<b>Prior 3 years</b>			<b>(e) Total</b>
	<b>(a) 2023</b>	<b>(b) 2022</b>	<b>(c) 2021</b>	<b>(d) 2020</b>	
<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 in 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, b, or c for the alternative test relied upon:				
<b>a</b>	"Assets" alternative test - enter:				
	(1) Value of all assets . . . . .				
	(2) 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 in Part IX, line 6, for each year listed . . . . .				
<b>c</b>	"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 ☐ 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 Name and address (home or business)	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
<b>a Paid during the year</b>				
Fairfax Church 11451 Braddock Road Fairfax VA 22030	None	PC	Support church gospel efforts	200
Families Friends of LA Incarcerated PO Box 56877 New Orleans LA 70156	None	PC	Support Incarcerated Children Return Home	240
Food for Hungry PO Box 7014 Albert Lea Albert Lea MN 56007	None	PC	Support Food Aid Operations	125
Devereux Glenholme School 81 Sabbaday Lane Washington CT 06793	None	PC	Support youth educational operations	125
Harper Ferry Park Association P.O. Box 197 Harpers Ferry WV 25425	None	PC	Support historical site reconstruction and repair	600
Mercer Island School Foundation PO Box 1243 Mercer Island WA 98040	None	PC	Support youth educational operations	125
North America Chinese Univ Alliance 1415 S Montezuma Way West Covina CA 91791	None	PC	Support Chinese American community operations	250
University of Pennsylvania Rowing 11 Kelly Drive Philadelphia PA 19130	None	PC	Support youth sport training operations	250
<b>Total</b> .....			<b>3a</b>	
<b>b Approved for future payment</b>				
<b>Total</b> .....			<b>3b</b>	

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

Recipient Name and address (home or business)	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
<b>a Paid during the year</b>				
Purple Heart 413-B Backlick Road, Springfield VA 22151	None	PC	Support Veteran wellness operation	125
Quince Orchard High School Music 15800 Quince Orchard Road Gaithersburg MD 20878	None	PC	Support high school music department	100
Rhode Island School of Design 20 Washington Place Providence RI 02903	None	PC	Support higher education operations	125
Ridgefield Music Parents 700 North Salem Rd, Ridgefield CT 06877	None	PC	Support high school music education	125
Rockville Yoga 220 Perry Pkwy Gaithersburg MD 20877	None	NC	Support local Yoga charity events	70
Sandos foundation A.C.(Mexico) Blvd. Paseo De La Marina S/n, Marin Cabo San Lucas B.C.S. MX 23450	None	PC	Support marine life rescue water saving	2,000
Shirley J Granddaughter Funeral 8066 Powerbrook Lane Springfield VA 22153	None	NC	Support youth early death medical research	100
Smart Education Corp 6723 Curran St. Mc Lean VA 22101	None	NC	Support local young artist charity event	240
<b>Total</b> .....			<b>3a</b>	
<b>b Approved for future payment</b>				
<b>Total</b> .....			<b>3b</b>	

**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)				
<b>a</b> <i>Paid during the year</i>				
Saint Luke's Hospital (Mexico) Calle Aguajitos Fracc. C Lote-12, C Cabo San Lucas BCS MX 23400	None	PC	Support hospital free medical service to MX children	2,200
State College Area Rowing (SCAR) 703 S. Fraser St State College PA 16801	None	PC	Support high school rowing training	125
Youth STEAM Outreach 1100 JONQUIL CIR Great Falls VA 22066	None	PC	Support high schooler STEM training	175
STEM to the Sky 4705 Howard Lane College Park MD 20740	None	PC	Support youth STEM training	125
TEDx Cherry Creek High School 6170 S NEWARK WAY Englewood CO 80111	None	PC	Support high school TEDx Talk	350
Toastmaster 2023 Smeldley Fund 9127 S Jamaica St #400 Englewood CO 80112	None	PC	Support Toastmasters Public Speaking	500
Iyilikhane Asso for Children Turkey Karagümrük, Sulukule TOKI Konutlari Ahmet Galip Pasa Sokag Fatih TU 34091	None	PC	Support Turkey earthquake disaster rescue relief	2,042
University of Maryland College Park 4603 Calvert Rd College Park MD 20740	None	PC	Support higher education operations	100
<b>Total</b> .....			<b>3a</b>	
<b>b</b> <i>Approved for future payment</i>				
<b>Total</b> .....			<b>3b</b>	

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

Recipient Name and address (home or business)	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
<b>a Paid during the year</b>				
United States Yoga Federation P.O. Box 2133 Boise ID 83701	None	PC	Support USA Yoga sport operations	1,800
The Family Foundation of Virginia 707 E Franklin St Richmond VA 23219	None	PC	Support biblical family charity operations	714
Washington and Lee University 204 West Washington Street Lexington VA 24450	None	PC	Support W&L University campus kitchen operations	1,500
Xiujuan Yu Funeral Fund 122 W Garvey Ave Monterey Park CA 91754	None	NC	Support gun violence prevention	200
Smart Finance Summer Camp 500 Roland ST SW Vienna VA 22180	None	NC	Support youth financial literacy charity event	500
<b>Total</b> .....			<b>3a</b>	<b>20,236</b>
<b>b Approved for future payment</b>				
<b>Total</b> .....			<b>3b</b>	



**1** Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

**a** Transfers from the reporting foundation to a noncharitable exempt organization of:

**(1)** Cash . . . . .

**(2)** Other assets . . . . .

**b** Other transactions:

**(1)** Sales of assets to a noncharitable exempt organization . . . . .

**(2)** Purchases of assets from a noncharitable exempt organization . . . . .

**(3)** Rental of facilities, equipment, or other assets . . . . .

**(4)** Reimbursement arrangements . . . . .

**(5)** Loans or loan guarantees . . . . .

**(6)** Performance of services or membership or fundraising solicitations . . . . .

**c** Sharing of facilities, equipment, mailing lists, other assets, or paid employees . . . . .

**d** If the answer to any of the above is "Yes," complete the following schedule. Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received.

**2a** Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

**b** If "Yes," complete the following schedule.

<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>Mike Nie, CPA</b>	Preparer's signature	Date <b>02-23-2024</b>	Check <input checked="" type="checkbox"/> if self-employed	PTIN <b>P02488165</b>
	Firm's name <b>Smart 1040 LLC</b>			Firm's EIN	
	Firm's address <b>152 Kendrick Pl 22 Gaithersburg MD 20878</b>			Phone no. <b>703-606-0270</b>	



Schedule B  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or Form 990-PF.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

2023

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
<u>1</u>	<u>Mike M Nie</u> <u>4814 Christie Jane Ln</u> <u>Fairfax VA 22030</u>	\$ <u>39,110</u>	Person <input 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
<u>1</u>	<u>None</u> _____ _____ _____	\$ <u>0</u>	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____

Name of organization <b>SMART Life Family Foundation</b>	Employer identification number <b>87-3826853</b>
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**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
1	NA	NA	NA
<div style="text-align: center;"><b>(e) Transfer of gift</b></div> <div style="display: flex; justify-content: space-between;"> <div>Transferee's name, address, and ZIP + 4</div> <div>Relationship of transferor to transferee</div> </div> <div style="display: flex;"> <div style="flex: 1;">NA</div> <div style="flex: 1;">NA</div> </div>			
<div style="text-align: center;"><b>(e) Transfer of gift</b></div> <div style="display: flex; justify-content: space-between;"> <div>Transferee's name, address, and ZIP + 4</div> <div>Relationship of transferor to transferee</div> </div> <div style="display: flex;"> <div style="flex: 1;"></div> <div style="flex: 1;"></div> </div>			
<div style="text-align: center;"><b>(e) Transfer of gift</b></div> <div style="display: flex; justify-content: space-between;"> <div>Transferee's name, address, and ZIP + 4</div> <div>Relationship of transferor to transferee</div> </div> <div style="display: flex;"> <div style="flex: 1;"></div> <div style="flex: 1;"></div> </div>			
<div style="text-align: center;"><b>(e) Transfer of gift</b></div> <div style="display: flex; justify-content: space-between;"> <div>Transferee's name, address, and ZIP + 4</div> <div>Relationship of transferor to transferee</div> </div> <div style="display: flex;"> <div style="flex: 1;"></div> <div style="flex: 1;"></div> </div>			
<div style="text-align: center;"><b>(e) Transfer of gift</b></div> <div style="display: flex; justify-content: space-between;"> <div>Transferee's name, address, and ZIP + 4</div> <div>Relationship of transferor to transferee</div> </div> <div style="display: flex;"> <div style="flex: 1;"></div> <div style="flex: 1;"></div> </div>			

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)

2023

Go to [www.irs.gov/Form4720](http://www.irs.gov/Form4720) for instructions and the latest information.

For calendar year 2023 or other tax year beginning	12-01	, 2023, and ending	11-30	, 20	23
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
	X
	X

**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	<b>Total</b> (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	<b>Total</b> - Add lines 1 through 9 . . . . .	10	

<b>Part III Tax Payments</b>			
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	<b>Tax due.</b> If line 1 is larger than line 2, enter amount owed (see instructions) . . . . .	3	
4	<b>Overpayment.</b> If line 1 is smaller than line 2, enter the difference. This is your refund . . . . .	4	

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form 4720 (2023)

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

<b>Part I Acts of Self-Dealing and Tax Computation</b>				
(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))

<b>Part II Summary of Tax Liability of Self-Dealers and Proration of Payments</b>			
(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)

<b>Part III Summary of Tax Liability of Foundation Managers and Proration of Payments</b>			
(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 2022 (from Form 990-PF for 2023, Part XII, line 6d)	1	
2	Undistributed income for 2022 (from Form 990-PF for 2023, Part XII, line 6e)	2	
3	Total undistributed income at end of current tax year beginning in 2023 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		

8 Did the organization dispose of excess holdings subject to tax reported on line 6? . . . . .

Yes	No

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)**

<b>Part I Expenditures and Computation of Tax</b>							
(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))	(i) Initial tax imposed on foundation managers (if applicable) - (lesser of \$10,000 or 5% of col. (b))
<b>Total</b> - Column (h). Enter here and on Part I, line 4							
<b>Total</b> - Column (i). Enter total (or prorated amount) here and in Part II, column (c), below							

<b>Part II Summary of Tax Liability of Foundation Managers and Proration of Payments</b>			
(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)**

<b>Part I Expenditures and Computation of Tax</b>							
(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							
<b>Total</b> - Column (f). Enter here and on Part I, line 5							
<b>Total</b> - Column (g). Enter total (or prorated amount) here and in Part II, column (c), below							
<b>Part II Summary of Tax Liability of Organization Managers or Foundation Managers and Proration of Payments</b>							
(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)**

<b>1</b>	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.) . . . . .	<b>1</b>	
<b>2</b>	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.) . . . . .	<b>2</b>	
<b>3</b>	Excess lobbying expenditures - enter the larger of line 1 or line 2 . . . . .	<b>3</b>	
<b>4</b>	<b>Tax</b> - Enter 25% of line 3 here and on Part I, line 6 . . . . .	<b>4</b>	

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

<b>Part I Expenditures and Computation of Tax</b>					
(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))
<b>1</b>					
<b>2</b>					
<b>3</b>					
<b>4</b>					
<b>5</b>					
<b>Total</b> - Column (e). Enter here and on Part I, line 7 . . . . .					
<b>Total</b> - Column (f). Enter total (or prorated amount) here and in Part II, column (c), below . . . . .					

<b>Part II Summary of Tax Liability of Organization Managers and Proration of Payments</b>			
(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)**

<b>Part I Excess Benefit Transactions and Tax Computation</b>				
(a) Transaction number	(b) Date of transaction	(c) Correction made?		(d) Description of transaction
		Yes	No	
<b>1</b>				
<b>2</b>				
<b>3</b>				
<b>4</b>				
<b>5</b>				
(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 . . . . .



**SCHEDULE L - Taxes on Prohibited Benefits Distributed From Donor Advised Funds (Section 4967).**

See the instructions.

<b>Part I Prohibited Benefits and Tax Computation</b>			
(a) Item number	(b) Date of prohibited benefit	(c) Description of benefit	
1			
2			
3			
4			
5			
(d) Amount of prohibited benefit		(e) Tax on donors, donor advisors, or related persons (125% of col. (d)) (see instructions)	(f) Tax on fund managers (if applicable) (lesser of 10% of col. (d) or \$10,000) (see instructions)
<b>Part II Summary of Tax Liability of Donors, Donor Advisors, Related Persons, and Proration of Payments</b>			
(a) Names of donors, donor advisors, or related persons liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (e) or prorated amount	(d) Donor's, donor advisor's, or related person's total tax liability (add amounts in col. (c)) (see instructions)
<b>Part III Summary of Tax Liability of Fund Managers and Proration of Payments</b>			
(a) Names of fund managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (f) or prorated amount	(d) Fund manager's total tax liability (add amounts in col. (c)) (see instructions)

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

<b>Part I Failures to Meet Section 501(r)(3)</b>				
(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				

<b>Part II Computation of Tax</b>		
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	<b>Tax</b> - 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 . . . . .			
<b>Total</b> (add column (e) items 1-6) . . . . .				
<b>Tax.</b> 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	<b>Total</b> . . . . .					
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

Date

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

Paid  
Preparer  
Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☒ if  
self-employed

PTIN

Mike Nie, CPA

02-23-2024

P02488165

Firm's name Smart 1040 LLC

Firm's EIN 88-1729308

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