



April 23, 2025

CHILDREN'S BEREAVEMENT CENTER, INC.
6619 SOUTH DIXIE HIGHWAY, #302
MIAMI, FL 33143

Dear CHILDREN'S BEREAVEMENT CENTER, INC.:

Tax Services to be Provided. We (also referred to as "our," "us," or the "Firm") are pleased to confirm our acceptance and our understanding of the services we will provide for you for the year ended June 30, 2024 and to clarify the nature and extent of the tax services we will provide.

This Engagement Letter (including the attached Exhibit (listing the specific tax returns to be prepared for this engagement), as well as the Terms and Conditions attached as Appendix A and, if applicable, Appendix B each of which is incorporated herein by specific reference) confirms our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide. ***Please disregard any language, terms and/or conditions not applicable for preparing and filing your particular tax return(s) for this engagement.***

Certain terms will have the following meaning in this Engagement Letter and its attachments:

- The "Company," "you" or "your" shall each mean CHILDREN'S BEREAVEMENT CENTER, INC. and any other affiliated companies/entities listed on the attached Exhibit.
- The term "Party" will individually identify either our Firm and/or you.
- The term "Parties" will collectively identify and refer to both our Firm and you.
- The term "our personnel" will identify our past, current and future partners, shareholders, members, officers, directors, employees, agents and representatives.
- The term "Engagement Letter" will collectively identify this letter, and its attachments, namely, Appendix A, Appendix B and the Exhibit.
- The male gender includes the female, and singular pronoun includes the plural. All singular terms include the plural of such terms and vice versa.

Our engagement is limited to performing the following services:

1. Prepare the federal and state tax returns for you that are specifically listed on the attached Exhibit. We are not responsible for any returns not listed on the attached Exhibit.
2. We may deem it necessary to prepare and provide you with accounting and bookkeeping assistance (including adjusting entries) for the purpose of preparing any of the income tax

returns. We will request your approval in writing before rendering these services. If we are engaged to provide these services, and at your request, we will discuss any of the accounting and bookkeeping entries to ensure that you have a thorough understanding and are in agreement therewith including the purpose, nature, amount and impact of the entries on your financial statements. Additional charges will apply for these services.

3. In addition, should we also provide you with any tax planning strategies (collectively, with the income tax projection, the "tax planning recommendation(s)") that may reduce your 2023 tax liability, you recognize that such strategies may not provide you with all possible available strategies but only those in our professional judgment you should consider based upon the information and data you provide us and the tax law in effect at the time. If, however, we do not provide you with tax planning services, during the course of preparing the tax returns identified above, we may bring to your attention potential tax savings strategies for you to consider as a possible means of reducing your taxes in subsequent tax years. However, (if we do not provide tax planning services for this engagement) we have no responsibility to do so, and will take no action with respect to such recommendations, as the responsibility for implementation remains with you, the taxpayer. If you ask us to provide tax planning services, we will confirm this representation in writing. Additional charges will apply for such services and they will be subject to the terms of this Engagement Letter.

You will provide us with a trial balance and other supporting data necessary to prepare your tax returns. You must provide us with accurate and complete information of all relevant facts affecting your returns. **Income from all sources, including those outside of the U.S., is required.** Appendix B provides additional information regarding the most common filing requirements that relate to international matters. Please review this Appendix B if you have any international activities or assets, and contact us with any questions regarding your reporting requirements.

Engagement Partner. DAVID GOLDWEITZ, CPA is the engagement partner or manager and is responsible for supervising this engagement.

Fees to be Charged for Our Tax Services. Our professional fee for the tax services outlined above will be based upon the complexity of the work to be performed, and/or our professional time at our standard billing rates, as well as all out-of-pocket expenses. In addition, our professional fee depends upon the timely delivery, availability, quality, and completeness of the information you provide to us. You agree that you will deliver all records requested and respond to all inquiries made by our staff to complete this engagement on a timely basis. You agree to pay all fees and expenses incurred whether or not we prepare the tax returns.

For returning clients: Please be aware that if all other factors remain substantially equal to the prior year, we expect your current year billings to increase approximately 5% - 10% over last year's billings as a result of an annual increase in our standard hourly billing rates and increased complexity in the tax law.

All invoices are due and payable within 21 days upon receipt. Invoices over 30 days old will incur a late fee of 5% plus interest of 1% per month on the unpaid balance until paid in full. Progress billings may be applicable.

If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly. Our invoices for our fees and expenses will be rendered each month as work progresses. In accordance with our Firm policies, work may be suspended if invoices are 60 days or more overdue and will not be resumed until your account is paid in full. In such instance, we will also have the right to withdraw from this engagement upon notice to you. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination even if we have not completed your tax returns. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenses through the date of termination. You agree that we are not responsible for the

failure to timely file any of the tax returns and the failure to timely pay any taxes due that results from such non-payment by you.

We will schedule this engagement based in part on agreed upon deadlines, working conditions, availability of your key personnel and your preparedness. We plan this engagement based on the assumption that you and your personnel will cooperate and provide assistance by performing needed tasks and answering questions that arise in the course of our procedures.

Other Terms and Conditions for this Tax Services Engagement. We require that all of our tax service clients sign an engagement letter each year. Each such tax services engagement is subject to all of the terms and conditions recited on Appendix A as well as, if applicable, Appendix B. This engagement is limited to the professional services recited in this Engagement Letter and all attachments thereto and does not extend to any other periods for which we are not engaged.

We appreciate the opportunity to be of service to you and believe this Engagement Letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this Engagement Letter, please sign the enclosed copy and return it to us.

Very truly yours,

A handwritten signature in black ink that reads "KSDT CPA". The letters are stylized and slanted to the right.

Kabat, Schertzer, De La Torre, Taraboulos & Co.

AGREED TO AND APPROVED BY :

FOR THE COMPANY:

Signed: _____ Date _____

By: _____ Title: _____
Print Name

Enclosures:

Appendix A Terms and Conditions

Appendix B International Tax Matters

Exhibit (of specific tax returns to be prepared)

APPENDIX A

Terms and Conditions Applicable to ALL Tax Service Engagements for ANY Client

1. *Exclusions From Scope of Work.* This engagement does not cover the preparation of any tax returns not listed on the attached Exhibit. We will not prepare any other tax returns without your written request and our written consent to do so. This engagement also does not cover the preparation of your financial statements, or any other professional services not specifically outlined in the Engagement Letter, which, if we are to provide, will be covered under a separate engagement letter. Our work in connection with this engagement does not include any procedures designed to detect or discover errors, fraud, theft, illegal acts, defalcations or other irregularities, should any exist. Therefore, our engagement cannot be relied upon to detect or disclose such matters. Likewise, we do not warrant the accuracy of any valuations or the appropriateness of the values used in the preparation of the tax returns and/or our tax planning recommendations. The returns and our tax planning recommendations will each be prepared solely from information you provide to us without verification by us. We will not audit or otherwise verify the information and data you give us; however, we may ask for additional clarification of some information.

If our tax planning services require additional research or other services to implement, we will proceed only if you request us to do in writing and we consent to do so in writing. In such instance, these additional services will be covered by all of the terms and conditions of the Engagement Letter and additional charges will apply for such services.

2. *Our Objective For This Tax Engagement.* The objective of our engagement is to prepare the tax returns, any needed accounting and bookkeeping assistance that you request from us, as well as any of our tax planning recommendations in accordance with Statements on Standards for Tax Services ("SSTS") issued by the American Institute of Certified Public Accountants ("AICPA") and U.S. Treasury Department Circular 230 ("Circular 230") and to otherwise comply with the AICPA's *Code of Professional Conduct*, including the ethical principles of integrity, objectivity, professional competence, and due care. It is our duty to perform services with the same standard of care that a reasonable income tax preparer/planner would exercise in this type of engagement.
3. *Your Responsibilities For This Engagement.*
 - a. *Proper Financial Records and Full and Accurate Disclosure.* You are responsible for the safeguarding of assets, the proper recording of transactions in your books of accounts, and the substantial accuracy of your financial records, including your retention of all documentation required by law. We will not hold your property in trust for you, or otherwise accept fiduciary duties in the performance of the engagement.

In addition, the income tax planning process requires your cooperation in providing various types of information and documents concerning your financial and tax situation. Our services contemplate your active participation in that process, and the appropriateness of our recommendations depends on the reliability of the information you provide to us.

We may also provide you with a questionnaire or other document requesting specific information in order to allow us to prepare your tax return(s). Completing those forms will assist us in making sure you are well served for a reasonable fee.

You represent that the information you are supplying to us for this engagement is accurate and complete to the best of your knowledge and that you have disclosed to us all relevant facts affecting the return(s), including all income, deductions and other information necessary for the preparation of your tax returns, and your current financial and tax situation. This will include the ownership of or signature authority over any foreign bank accounts and the ownership of any other foreign financial assets. Income from all sources, including those outside of the U.S., is required. Again, see attached Appendix B for additional information regarding the most common filing requirements that relate to international matters.

We rely upon the accuracy and completeness of both the information you provide in the income tax questionnaire and other supporting data you provide in rendering professional services to you.

- b. *Maintaining Adequate Documentation.* You are responsible for keeping contemporaneous records of your business expenses and your personal expenses (as the case may be) and personal use of any property used by you during the periods covered by the returns referenced in the Engagement Letter. You are responsible for maintaining adequate documentation to substantiate the accuracy and completeness of your tax returns. You should retain all documents, canceled checks, and other data that provide evidence and support for reported income, credits, deductions, and any other information reported on your returns, as required under applicable tax laws and regulations. You are responsible for the adequacy of all information provided in

such documents. You represent that you have such documentation and can produce it, if necessary, to respond to any audit or inquiry by tax authorities to prove the accuracy and completeness of the returns to a tax authority. You agree to defend, indemnify, release, and hold us and our personnel harmless from any liability including, but not limited to, additional tax, penalties, interest, attorneys' fees and expenses, and professional fees (of counsel and/or any expert each of our own choosing at all trial and appellate levels) resulting from the disallowance of tax deductions and/or credits due to inadequate documentation, regardless of the nature of the claim, including the negligence of any party.

- c. *Other Tax Filing Obligations.* You are responsible for determining your tax filing obligations with any other state, local or other tax authorities, including, but not limited to income, franchise, sales, use, property or unclaimed property taxes. You agree that we have no responsibility to review the information you provide us to determine these obligations, to research these obligations or to inform you of them. If upon review of the information you have provided to us, including information that comes to our attention, we believe that you may have additional filing obligations, we will notify you of this responsibility in writing and ask you to contact us. If you ask us to prepare these returns as part of this engagement, this request will be confirmed in writing and additional charges will apply for such services. The preparation of any such additional returns not listed on the attached Exhibit will be subject to all of the terms and conditions of the Engagement Letter.

You are responsible for complying with the tax filing requirements of any other country. You acknowledge and agree that we have no responsibility to raise these issues with you and that foreign filing obligations are not within the scope of this engagement.

- d. *Assumption of All Management Responsibilities.* You are responsible for assuming all management responsibilities, and for overseeing any services we provide by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience. In addition, you are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for the results of such services.
- e. *Quarterly Estimated Tax Payments.* You may be required to make quarterly estimated tax payments. We will calculate these payments for the 2024 tax year based upon the information you provide to prepare your tax returns (the "safe harbor" basis) and have no obligation to update recommended payments after the 2023 engagement is completed. If you ask us in writing to update your estimated tax payments, we will confirm such update in a writing. Additional charges will be incurred for these services which will also be covered by all of the terms and conditions of the Engagement Letter.
- f. *Segregation of Personal Expenses.* You are responsible for ensuring that personal expenses, if any, are segregated from business expenses and that expenses such as meals, travel, vehicle use, gifts, and related expenses are supported by necessary records required by the Internal Revenue Service ("IRS") and other tax authorities. At your written request, we are available to provide you with written answers to your questions on the types of supporting records required and additional charges will be incurred for these services.
- g. *Employment records.* You are responsible for obtaining Forms I-9, Employment Eligibility Verification Form, from each new employee at the time of employment. In addition, Federal Form W-4, Employee's Withholding Allowance Certificate, and the applicable state equivalent should be retained for all employees. Failure to obtain these forms may subject an employer to penalties. Additional state requirements related to employment records may exist. At your request, we are available to answer your questions and advise you on required documentation as part of this engagement and additional fees will be incurred for such services.
- h. *Worker classification.* You acknowledge and confirm that you, in consultation with other professional advisors, as needed, are responsible for determining the correctness of any worker classification, including those which you have deemed to be that of an independent contractor. Payroll tax withholding and related employer payroll tax implications result from this determination. We recommend obtaining a Form W-9, Request for Taxpayer Identification Number and Certification, signed by the independent contractor, as well as a signed contract with each independent contractor. You should also issue a Form 1099-MISC, Miscellaneous Income, to all unincorporated independent contractors to whom you pay \$600 or more for services. At your written request, we are available to provide written answers to your questions on required documentation, and additional fees will be incurred for such services.

- i. *Brokerage or investment advisory statements.* If you provide us with copies of brokerage (or investment advisory) statements and/or read-only access to your accounts, we will use the information solely for the purpose of preparing your tax returns and/or our tax planning recommendations. We will rely on the accuracy of the information provided in the statements and will not undertake any action to verify this information. We will not monitor transactions, investment activity, provide investment advice, or supervise the actions of the entity or individuals entering into transactions or investment activities on your behalf. We recommend you receive and review all statements promptly and carefully, and direct any questions regarding account activity to your banker, broker, or investment advisor.
- j. *Compliance with the Law.* If you realized income, loss or expense from a business or supplemental income or loss, the reporting requirements of federal and state income tax authorities apply to such income, loss or expense. You are responsible for complying with all applicable laws and regulations pertaining to such operations, including the classification of workers as employees or independent contractors and related payroll tax and withholding requirements and authorizations to conduct business within each state you operate.
- k. *Cryptocurrency.* As part of your tax return filing obligations, you are also required to report whether or not at any time during the tax year for your tax return to be filed with the IRS did you receive, sell, send, exchange, or otherwise acquired any financial interest in any virtual currency and/or digital assets (such as cryptocurrency, bitcoin, nonfungible tokens, or any other form of electronic or digital currency). You are responsible for informing us of any and all virtual currency and/or digital assets trades, barter, exchanges, purchases, sales and virtual currency and/or digital assets transactions you had during the year, so we may properly advise you solely regarding your filing and tax obligations. If you had no such transactions in virtual currency and/or digital assets you also must inform us of that fact so we may so inform the IRS on your tax return. These items may also be addressed in any questionnaire and/or organizer we send you. The failure to inform the IRS regarding your virtual currency and/or digital assets transactions can result in the imposition of both civil and criminal penalties, which may be significant.

In the future, the IRS is considering finalizing/modifying regulations and/or tax forms to impose additional reporting obligations upon taxpayers who make or receive payments in virtual currency or digital assets. If you have any questions concerning cryptocurrency transactions, please contact us.

Additional charges will apply for any services we need to perform to inform the IRS of your virtual currency and/or digital transactions and to properly report and treat them in your tax return filed with the IRS. You expressly acknowledge and agree that it is your sole obligation to decide whether to engage in any virtual currency and/or digital assets transactions and whether such transactions comply with all applicable laws, rules and regulations for those types of transactions. You further expressly acknowledge and agree that we have no obligation whatsoever to advise you in any such matters. You agree to defend, indemnify, release, and hold us and our personnel harmless from any liability including but not limited to, additional tax, penalties, interest, damages, claims, liabilities, losses, attorneys' fees and expenses, and professional fees (of counsel and/or any expert each of our own choosing at all trial and appellate levels) resulting from your virtual currency and/or digital assets transactions, regardless of the nature of the claim, including the negligence of any party.

- l. *Final Responsibility for the Tax Returns.* You have final responsibility for your tax returns. We will provide you with a copy of your electronic tax returns and accompanying schedules and statements for review prior to filing with the IRS and state and local tax authorities, as applicable. You agree to review and examine them carefully for accuracy and completeness before any of the returns are filed with the IRS or any other taxing authority. Your tax returns will be electronically filed ("e-filed") where required or allowable by the applicable tax authorities. You will be required to verify and sign a completed Form 8879, *IRS e-file Signature Authorization*, and any similar state and local equivalent authorization form, before any of your returns can be filed electronically. In accordance with federal and state law, we cannot release any tax returns for e-filing until we are in physical receipt of your signed e-file authorization forms plus any other documentation required by law for e-filing. Additional documentation requirements and/or fees may apply for paper filed returns.

If the IRS or other tax authority does not accept, for any reason, any particular tax form and/or tax return (including any schedules and statements) for electronic filing, you will be responsible for reviewing the paper copy of any such returns and/or forms for accuracy, signing them, and filing them timely with the applicable tax authority.

- m. *Paper Filing of the Tax Returns.* In the event you do not wish to have your tax returns filed electronically, please contact us. Additional procedures will apply. You will be responsible for reviewing the paper returns for accuracy, signing them, and filing them timely with the tax authorities. To the extent any returns are paper filed, you remain responsible for filing/mailling all necessary documents. We assume no responsibility for the filing or mailing of any paper tax returns, tax forms, disclosures, or statements with taxing authorities. We assume no responsibility for the payment of any amounts due, regardless of the filing

method.

- n. *Implementation of Tax Planning Strategies and Recommendations.* Unless specifically in writing engage us to assist you in the implementation of any of our tax planning recommendations of potential tax savings strategies for you to consider as a possible means of reducing your taxes in subsequent tax years, you acknowledge and agree that we have no responsibility to take any action to implement any aspect of our recommendations, as the responsibility for implementation remains with you, the taxpayer.
- o. *Availability of Records and Personnel.* You agree all records, documentation, and information we request in connection with our services will be made available to us (including those pertaining to related parties), that all material information will be disclosed to us, and that we will have the full cooperation of, and unrestricted access to, you and your personnel during the course of this engagement.
4. *Permitted Uses of the Tax Returns/Tax Planning Recommendations We Prepare.* We will prepare the tax returns recited on the attached Exhibit (as well as any other tax returns for which you engage us to prepare) solely for filing with the IRS and any state or local tax authority as listed on the attached Exhibit and/or as you may subsequently engage us in writing to prepare and file. Likewise, our tax planning recommendations are intended and will be prepared for your sole and exclusive use and benefit, and is not be disclosed to any third parties without our express written prior approval. All of our work is not intended to benefit or influence any third party, either to obtain credit or for any other purpose. We will not respond to any request from banks, mortgage brokers or others for verification of any information reported on the tax returns and/or our tax planning recommendations. We do not communicate with third parties or provide them with copies of tax returns and/or our tax planning recommendations. You agree to indemnify, release, defend, and hold us and our personnel harmless with respect to any and all damages, claims, liabilities, losses, and costs (including fees and costs of counsel and/or of any expert each of our own choosing at all trial and appellate levels) arising from the use of the tax returns for any purpose other than filing with the IRS and any state tax or local authority listed on the attached Exhibit, and/or if you provide any third party with our tax planning recommendations, regardless of the nature of the claim, including the negligence of any party.
5. *Confidentiality.* With respect to financial, statistical and personnel data relating to you and your respective business which is confidential and which is submitted to or obtained by us in order to carry out this engagement we will instruct our personnel to keep such information confidential.
6. *Resolution of Tax Questions.* We will use our judgment to resolve questions in your favor where a tax law is unclear, provided there is substantial support for doing so. If there are conflicting interpretations of the law, we will explain the possible positions that may be taken on your return as well as our tax planning recommendations. You must make all decisions with regard to these matters and we will follow the position you request, provided it is consistent with our understanding of the Internal Revenue Code ("IRC"), tax regulations, Revenue Rulings, Revenue Procedures, Private Letter Rulings and court cases (collectively, "tax reference materials"), as well as any applicable state tax reference materials. We can offer no assurance or guarantee that the IRS (or other tax authority) will ultimately accept the position you have chosen and you agree if the IRS (or, if applicable, for any tax returns listed on the attached Exhibit, any state or local tax authorities) later contests the position taken on your return(s) or taken on any future return(s), you will be solely responsible for any additional tax, penalties, and interest that may be assessed. In this regard, we assume no liability, and you hereby agree to defend, indemnify, release and hold us and our personnel harmless from any liability including but not limited to, additional tax, penalties, interest, and related professional fees and costs (including those of counsel and/or any experts each of our own choosing at all trial and appellate levels).
7. *Tax Advice.* Any tax advice we provide is based upon tax reference materials, facts, assumptions, and representations that are subject to change. We will not update our advice after the conclusion of the engagement for subsequent legislative or administrative changes or future judicial interpretations. To the extent we provide written advice concerning federal tax matters, we will follow the guidance contained in Circular 230, §10.37, Requirements for Written Advice.
8. *Reliance on Others.* If you wish to take a tax position based upon the advice of another tax advisor, you agree to obtain a written statement from the advisor confirming that the position should meet the "realistic possibility," "substantial authority," or "more likely than not" standard, as applicable. In preparing your federal tax return, we are subject to a diligence as to accuracy regarding reliance on others standard, as defined in revisions to Circular 230 §10.22(b). To the extent a position is based upon the advice of another tax advisor, prior to preparing or signing the tax return, AICPA SSTS No. 1 also requires us to have a good faith belief that the position has, at a minimum, a realistic possibility of being sustained administratively or judicially on its merits, if challenged. Additional charges will apply for such research.
9. *Prior-Year Returns.* If, during our work, we discover information that affects prior-year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year returns. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue. We will be happy to prepare appropriate amended returns if you request us in writing to do so and we consent in writing to do so and then these additional services will be covered by all of the terms

and conditions of the Engagement Letter. Additional charges will apply for any such services.

10. *Subsequent Developments After We Provide Any Tax Planning Recommendations.* Any tax projections and advice we may provide you will reflect our professional judgment based on the facts you provide us and the tax law in effect as of the date we formally communicate our conclusions to you. Subsequent developments changing the facts or the applicable tax authorities may affect the advice previously provided. If we are specifically engaged in writing by you to assist you in the implementation procedures of any of the advice offered, we will continue to advise you of any changes as warranted by new developments in tax authorities; otherwise, we cannot be held responsible for changes occurring between the time we offer advice and the time you implement it.
11. *Use of Third-Party Service Providers.* The Firm may from time to time, and depending on the circumstances, use third-party service providers to assist in servicing your account, but these providers will not make substantive decisions concerning your return(s) and/or our tax planning recommendations. We may share your tax return and other confidential information with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures and safeguards to protect the confidentiality of your personal and Company information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your respective consent prior to the sharing of your respective confidential information with the third-party service provider. Furthermore, the Firm will remain responsible for the work provided by any such third-party service provider. However, we will not disclose any tax return information to third parties without your express written consent.

By signing the Engagement Letter, you hereby consent to disclose such information to third-party service providers located within the United States for purposes of providing tax return services and/or assistance as to future tax planning in connection with this engagement.

In accordance with federal law, in no case will we disclose your tax return information to any location outside the United States to another tax return preparer outside of our Firm for purposes of a second opinion or to any other third party for any purpose other than to prepare your return without first receiving your consent.

Use of Third-Party Service Providers Outside of the United States

In accordance with Federal law, in order to allow us to use the services of any third-party service provider outside the United States to assist in the preparation of any of income tax returns for you, and/or to assist in future tax planning for you, we need your consent by you signing the Engagement Letter to allow us to provide your confidential information and tax return information to KSDT International, LLC ("KSDT International") outside of the United States. By your signature to the Engagement Letter you authorize such disclosures to KSDT International for a period of up to one year from the date you sign the Engagement Letter. Disclosures under this specific paragraph may consist of all information contained in tax returns. If you wish to request a limited disclosure of tax return information, then you must inform us in writing.

12. *Penalties and Interest that May be Assessed by the IRS and Other Tax Authorities.* The IRC and regulations (as well as state and local tax authorities) impose various penalties and interest charges for non-compliance with tax laws and regulations, including failure to file or late filing of returns, and underpayment of taxes. You, as the taxpayer, remain responsible for the payment of all tax, penalties, and interest charges imposed by tax authorities. We rely on the accuracy and completeness of the information you provide to us in connection with the preparation of your tax return(s) as well as our tax planning recommendations. Failure to disclose or inadequate disclosure of income or tax positions may result in the imposition of penalties and interest charges.

To avoid exposure to these penalties, it may be necessary in some cases to make certain disclosures to you and/or in the tax return concerning positions taken on the return that do not meet these standards. Accordingly, we will advise you if we identify such a situation and we will discuss those tax positions that may increase the risk of exposure to penalties and any recommended disclosures with you before completing the preparation of the return and/or our tax planning recommendations. If we conclude that we are obligated to disclose a position and you refuse to permit the disclosure, we reserve the right to withdraw from the engagement. Likewise, where we disagree about the obligation to disclose a position, you also have a right to choose another professional to prepare your return(s) and to otherwise continue with any tax planning recommendations. In either event, you agree to compensate us for our services to the date of withdrawal. Our engagement with you will terminate upon our withdrawal.

13. *Listed Transactions and Other Reportable Transactions.* The law imposes substantial penalties on taxpayers and tax advisors for failure to disclose listed and other reportable transactions on Form 8886, Reportable Transaction Disclosure Statement. In general, reportable transactions are potentially abusive transactions identified by the IRS whose primary purpose is tax avoidance, including, but not limited to, listed

transactions, confidential transactions, transactions with contractual protection, loss transactions, and transactions of interest. You agree to advise us of any reportable transactions identified under tax laws and regulations. You agree that it is solely your decision to disclose any reportable transactions in the returns we prepare for you.

You acknowledge your responsibility to inform us of any listed transactions or other reportable transactions as designated by the IRS. You agree to defend, release, indemnify, and hold us and our personnel harmless with respect to any liability including, but not limited to, additional tax, penalties, interest, attorneys' fees and expenses, and professional fees (of counsel and/or any expert each of our own choosing and through all trial and appellate levels) resulting from your failure to timely notify us, in writing, of all such transactions in order to facilitate the timely preparation and filing of your tax returns.

14. *Tax Shelters.* Section 506 of the Tax Extenders and Alternative Minimum Tax Relief Act of 2008 requires us, as tax return preparers, to conform to a higher standard than the taxpayer when an undisclosed tax position is related to a tax shelter as defined in IRC §6662(d)(2)(C)(ii), Imposition of Accuracy-Related Penalty on Underpayments, or a reportable transaction to which IRC §6662A, Imposition of Accuracy-Related Penalty on Understatements with Respect to Reportable Transactions, applies. This higher standard requires the preparer to have a reasonable belief that the undisclosed tax position would more likely than not be sustained on its merits if challenged by the IRS, and that there be a reasonable basis for the tax treatment. We may have to spend additional time preparing your federal return due to the research and analysis necessary to meet the standard, and such additional time will be subject to additional fees. Accordingly, by executing the Engagement Letter, you acknowledge that you are aware of this difference in standards, and consent to our preparation of your federal tax return in accordance with the standards applicable to this Firm as tax preparers.
15. *Substantial Understatement Penalties.* The IRS and many states impose penalties for substantial understatement of tax on both taxpayers and tax preparers. If you would like information on the amount or the circumstances of these penalties, please contact us.

To avoid the substantial understatement penalty, you must have substantial authority to support the tax treatment of the item challenged by the IRS or adequate disclosure of the item. To fulfill the adequate disclosure requirement, you may be required to attach to your tax return a completed IRS Form 8275, Disclosure Statement, or 8275-R, Regulation Disclosure Statement, which discloses all relevant facts. A disclosed tax position that meets the reasonable basis standard must have some authority supporting the position and be more than simply arguable.

You agree to advise us if you wish to disclose a tax treatment on your return. If you request our assistance in identifying or performing further research to ascertain if there is "substantial authority" for the proposed position to be taken on the tax item(s) in your returns, we will confirm this representation in a separate engagement letter. It is your responsibility to contact us if additional assistance is required.

If we conclude as a result of our research that you are required to disclose a transaction on your tax return, you consent to attach a completed Form 8275 or 8275-R to your tax return for filing after we discuss the situation with you. You also agree to defend, indemnify, release and hold us and our personnel harmless from any and all actual and consequential damages (including but not limited to tax, penalties, interest, attorneys' fees and expenses and professional fees) you incur, as well as any damages, claims, liabilities, losses, and fees and costs (of counsel and/or any expert each of our own choosing and through all trial and appellate levels) as a result of including such disclosures with your filed tax return regardless of the nature of the claim, including the negligence of any party.

Unless an undisclosed tax position meets the "realistic possibility" standard, as applicable, we will be unable to prepare the return and we will withdraw from this tax engagement.

16. *Our Working Papers.* Our records and files, including our workpaper documentation, whether kept on paper or electronic media, and prepared in conjunction with our engagement are our property, constitute our confidential information, and are not a substitute for your own records. The working papers will be retained by us in accordance with applicable laws and our policies and procedures. However, we may be required, by law or regulation, to make certain working papers available to regulatory authorities for their review, and upon request, we may be required to provide such authorities with photocopies of selected working papers.

Our Firm policy calls for us to destroy our engagement files and all pertinent engagement documentation after a retention period of three (3) years (or longer, if required by law or regulation) after which time these items will no longer be available. We are under no obligation to notify you regarding the destruction of our records. We reserve the right to modify the retention period without notifying you. Catastrophic events of physical deterioration may result in our Firm's records being unavailable before the expiration of this retention period.

We do not keep any of your original records, so we will return those to you upon the completion of the engagement. When records are returned to you, it is your responsibility to retain and protect the records for

possible future use, including potential examination by governmental or regulatory agencies.

By signing the Engagement Letter, you acknowledge and agree that upon the expiration of the three-year retention period, we are free to destroy our records for this engagement.

Upon your written request, access to our working papers other than described above may, at our sole discretion, be granted if there is a specific business purpose for such review, and you will be billed for such access at our then current hourly rates. We will evaluate each written request independently. You acknowledge and agree that we will have no obligation to provide such access or to provide copies of our work papers without regard to whether access has been granted with respect to any prior request.

17. *Peer Reviews.* We, as well as other accounting firms, participate in a peer review program covering our accounting services. This program requires that once every three (3) years we subject our system of quality control to an examination by another accounting firm. As part of this process, the other firm will review a sample of our work. It is possible that the work we perform for you may be selected for their review. If it is, they are bound by professional standards to keep all information confidential. Your signing the Engagement Letter represents your respective acknowledgement and permission to allow such access should this engagement be selected for review.
18. *Authorization to Discuss Your Returns with the IRS.* The IRS permits you to authorize us to discuss, on a limited basis, aspects of your return for one year after the return's due date. Your consent to such a discussion is evidenced by checking a box on the return. Unless you tell us otherwise, we will check that box authorizing the IRS to discuss your return with us.
19. *Privileged Communications.* Certain communications involving tax advice may be privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you, your respective employees, or agents, may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice. Should you decide that it is appropriate for us to disclose any potentially privileged communication, you agree to provide us with written, advance authority to make that disclosure.

Should we receive any request for the disclosure of privileged information from any third party, including a subpoena or IRS summons, we will notify those of you that are affected. In the event you direct us not to make the disclosure, you agree to release, defend, indemnify and hold us and our personnel harmless from any expenses incurred in defending the privilege, including, by way of illustration only, our attorney's fees/costs (for an attorney of our own choosing through all trial and appellate levels), court costs, outside adviser's fees/costs (for any expert of our own choosing through all trial and appellate levels), or penalties or fines imposed as a result of your asserting the privilege or your direction to us to assert the privilege.

20. *Review or Audits by Tax Authorities.* Your returns may be selected for review by any of the tax authorities. In the event of an audit or examination, you may be requested to produce documents, records, or other evidence to substantiate the items of income and deduction shown on a tax return. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of a tax examination or audit, we will be available, upon your written request, to represent you in any required response. However, such additional services are **not** included in the fees for the preparation of the tax returns, and, accordingly, **not** part of this engagement. In the absence of any other written communication documenting such additional services, our additional services will continue to be governed by all of the terms and conditions of the Engagement Letter and additional charges will apply for such services.
21. *No Personal Financial or Business Management Services.* This engagement does not include business management. We will not review the payment of any invoice or bills by you. If an amount appears unusual or out of the ordinary, we will call it to your attention, but we do not take any responsibility in the discovery of, and our engagement cannot be relied upon to detect or disclose, any errors, irregularities, fraud, theft, defalcations, or illegal acts that may exist. However, we will inform either you or the appropriate level of your management of any material errors and of any evidence or information that comes to our attention during the performance of our tax services that fraud may have occurred. In addition, we will inform you of any evidence or information that comes to our attention during the performance of our tax services regarding illegal acts that may have occurred, unless they are clearly inconsequential. Our responsibility is limited to the period covered by this tax services engagement and does not extend to any later periods for which we are not engaged. We have no responsibility to identify and communicate deficiencies in your internal controls as part of this engagement.

We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

22. *No Legal or Investment Advice.* We are not investment counselors or brokers. Our services under the Engagement Letter do not constitute legal or investment advice. We recommend that you retain legal counsel and

investment advisors to provide such advice. Our advice concerning a particular investment shall be limited to advising you with regard to the tax ramifications of the investment. It shall not include advising you regarding the economic viability or consequences of the investment or whether or not you should make the investment. Our advice regarding the tax ramifications of the investment shall be based on documents and information that you provide us regarding the investment.

23. *Sufficient Time to Complete Engagement.* You acknowledge that we must have sufficient time to conduct our engagement. We will require your assistance to provide us with information on a timely basis in order to complete our engagement in an efficient and timely manner. Should we not receive such information and assistance from you with sufficient time to complete our engagement procedures so as to prepare your return(s) and/or our tax planning recommendations, then you acknowledge that we can give no assurances that the return(s) and/or our tax planning recommendations will be fully completed and ready for your respective review, and that the tax return(s) will be ready for your respective signature, and subsequent filing with the required tax authorities, prior to the due date for each return.
24. *Starting the Engagement.* We expect to begin our services upon receipt of the fully executed Engagement Letter, the business' financial information and all documents requested by us.
25. *Conclusion of Our Services.* Our tax return preparation services will conclude upon the earlier of:
- the filing and acceptance of your 2023 tax returns by the appropriate tax authorities and mailing or delivery of non-electronically filed tax returns (if any) for your review and filing with the appropriate tax authorities,
 - written notification by either you or us that any aspect of the engagement is terminated, or
 - one year from the execution date of the Engagement Letter.

Similarly, our tax planning recommendation services will conclude upon the earlier of:

- the provision of our written recommendations to you, unless you and we agree in writing that we shall remain involved in any aspect of the implementation of any of our recommendations, or
 - written notification by either you or us that any aspect of the engagement is terminated.
26. *E-mail Communications.* In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure or communication of e-mail transmissions, or for the unauthorized use or failed delivery of e-mails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of sales or anticipated profits, or disclosure or communication of confidential or proprietary information.
27. *Electronic Storage and Transmission of Data and Information.* In the interest of facilitating our services to you, we may send data over the Internet, store electronic data via computer software applications hosted remotely on the Internet, or utilize cloud-based storage. Your confidential electronic data may be transmitted or stored using these methods. In using these data communication and storage methods, we employ measures designed to maintain data security. We use reasonable efforts to keep such communications and electronic data secure in accordance with our obligations under applicable laws, regulations, and professional standards.

To the extent you provide us, for any aspect of this tax engagement, with access to electronic data via a local or online database from which we will download your trial balance or other information, you agree that the data is accurate as of the date and time you authorize it to be downloaded.

Further, you hereby authorize us to electronically submit to your employees or to others as you may request, or as may be necessary to perform any aspect of our engagement, any tax return(s), working papers, and other information related to our services under this letter. By your signature(s) on the Engagement Letter, you acknowledge and agree to release, defend, indemnify and hold us and our personnel harmless from any damages, claims, liabilities, losses, and costs (including legal fees/costs of counsel and fees/costs of any expert each of our own choosing through all trial and appellate levels) whatsoever that might be caused by the electronic transmission or submission of this data, regardless of the nature of the claim, including the negligence of any party.

By your signature(s) on the Engagement Letter, you also recognize and accept that we have no control over the unauthorized interception or breach of any communications or electronic data once it has been transmitted or if it has been subject to unauthorized access while stored, notwithstanding all reasonable security measures employed by us. You consent to our use of these electronic devices and applications during this engagement.

28. *Employment.* If within one year (1) of the termination of this engagement, you hire one of our personnel who either worked or was (was to be) assigned to work on this engagement (based upon performing services for

you on similar prior engagement(s)), you agree to pay us as liquidated damages in an amount equal to twenty-five percent (25%) of that individual's annual base compensation in your employ. You agree to pay these liquidated damages within ninety (90) days from the first day of employment of our former employee. By your signature(s) on the Engagement Letter, below, you expressly agree and acknowledge that the liquidated damages set forth in this paragraph are a reasonable estimate of the damages which would result from any breach of this paragraph, that actual damages from such a breach would be difficult to ascertain, and that the liquidated damages are an alternative to performance and not a penalty.

29. *Termination of the Engagement.* We acknowledge your right to terminate our services at any time, and you acknowledge our right to resign at any time (including instances where in our judgment, our independence has been impaired or we can no longer rely on the integrity of management), subject in either case to our right to payment for all direct or indirect charges incurred through the date of termination or resignation or thereafter as circumstances and the Engagement Letter may require.

We have the right to withdraw from this engagement, in our discretion, if you do not provide us with any information we request in a timely manner, refuse to cooperate with our reasonable requests or misrepresent any facts. Our withdrawal will release us from any obligation to complete your return(s) and/or our tax planning recommendations and will constitute completion of our engagement. You agree to compensate us for our time and out-of-pocket expenses through the date of our withdrawal.

If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed your return(s) and/or our tax planning recommendations. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

30. *Subpoenas and Other Legal Process to Obtain Information.* As a result of the services we provide to you pursuant to the Engagement Letter, and/or as a result of our prior or future services to you, we and/or our personnel may be required or requested to provide testimony, information or documents (pursuant to a subpoena, court order, or other legal process) to you or a third-party in connection with a legal, arbitration or administrative proceeding (including a grand jury investigation) in which we are not a party. If this occurs, our efforts in complying with such requests or demands will be deemed part of this engagement and we shall be entitled to compensation for our time (at our then current hourly rates) and reimbursement for all of our out-of-pocket expenditures (including legal fees and costs of counsel and the fees and costs of any expert each of our own choosing through all trial and appellate levels) in complying with such request or demand. This is not intended, however, to relieve us of our duty to observe the confidentiality requirements of our profession.

We may also receive requests for information in our possession arising out of this engagement. The requests may come from governmental agencies, courts or other tribunals. If permitted, we will notify you of any request for information prior to responding. In certain proceedings an accountant-client privilege may exist. You agree that we are not under any obligation to assert any privilege to protect the release of information. You may, prior to the response to any request, initiate legal action to prevent or limit our response. Unless you promptly initiate such action after we notify you at your last known address as reflected in our files, we will release the information requested.

31. *Third-Party Claims.* In the event that we are or may be obligated to pay any cost, liability, loss, settlement, judgment, fine, penalty or similar award or sanction, including without limitation, reasonable attorneys' fees and expenses (at all trial and appellate levels) as a result of a claim, demand, investigation, or other proceeding (in court, arbitration or otherwise) instituted by any third party, then to the extent that such obligation is or may be a direct or indirect result of your intentional or knowing misrepresentation or provision to us of inaccurate or incomplete information in connection with this engagement, and not any failure on our part to comply with professional standards, you agree to release, indemnify, defend, and hold us and our personnel harmless against all such obligations, including without limitation, the fees and costs of any attorney(s) and any expert(s) we retain each of our own choosing at all trial and appellate levels.

32. *Limitation of Liability.* YOU AGREE THAT OUR MAXIMUM LIABILITY TO YOU OR ANY THIRD PARTY FOR ANY NEGLIGENT ERRORS OR OMISSIONS COMMITTED BY US IN THE PERFORMANCE OF THIS TAX RETURN PREPARATION ENGAGEMENT WILL BE LIMITED TO THE AMOUNT OF THE FEES FOR THE ENGAGEMENT, EXCEPT TO THE EXTENT DETERMINED TO RESULT FROM STRICT LIABILITY, OR OUR GROSS NEGLIGENCE OR WILLFUL MISCONDUCT.

IN NO EVENT WILL YOU OR OUR FIRM BE LIABLE TO THE OTHER FOR ANY SPECIAL, INDIRECT, INCIDENTAL, OR CONSEQUENTIAL DAMAGES IN CONNECTION WITH OR OTHERWISE ARISING OUT OF THIS ENGAGEMENT AND THE ENGAGEMENT LETTER, EVEN IF ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. IN NO EVENT SHALL YOU OR OUR FIRM BE LIABLE FOR EXEMPLARY OR PUNITIVE DAMAGES ARISING OUT OF OR RELATED TO THIS ENGAGEMENT AND THE ENGAGEMENT LETTER.

BECAUSE OF THE IMPORTANCE OF YOUR AND/OR YOUR MANAGEMENT'S REPRESENTATIONS

TO THE EFFECTIVE PERFORMANCE OF OUR PROFESSIONAL SERVICES, YOU WILL RELEASE US AND OUR PERSONNEL FROM ANY CLAIMS, LIABILITIES, COSTS, AND EXPENSES RELATING TO OUR SERVICES UNDER THIS ENGAGEMENT AND THE ENGAGEMENT LETTER ATTRIBUTABLE TO ANY WRITTEN AND ORAL MISREPRESENTATIONS MADE TO US AND OUR PERSONNEL BY YOU AND/OR ANY MEMBER OF YOUR MANAGEMENT. THE PROVISIONS OF THIS PARAGRAPH SHALL APPLY REGARDLESS OF THE FORM OF ACTION, PROCEEDING, INVESTIGATION, DEMAND, DAMAGE, CLAIM, LIABILITY, COST, EXPENSE, SETTLEMENT, JUDGMENT, FINE, PENALTY, SIMILAR AWARD OR SANCTION, OR LOSS ASSERTED, WHETHER IN CONTRACT, STATUTE, TORT (INCLUDING BUT NOT LIMITED TO NEGLIGENCE) OR OTHERWISE. IN ADDITION, YOU FURTHER AGREE TO INDEMNIFY, RELEASE, DEFEND AND HOLD US AND OUR PERSONNEL HARMLESS FOR ANY LIABILITY AND ALL REASONABLE COSTS, INCLUDING LEGAL FEES AND EXPENSES (AT ALL TRIAL OR APPELLATE LEVELS OF COUNSEL AND/OR ANY EXPERT EACH OF OUR SOLE CHOOSING) THAT WE MAY INCUR AS A RESULT OF OUR SERVICES PERFORMED UNDER THE ENGAGEMENT LETTER IN THE EVENT THERE ARE KNOWING MISREPRESENTATIONS MADE TO US BY YOU AND/OR ANY MEMBER OF YOUR MANAGEMENT.

33. *Dispute Resolution Procedures.*

Facilitated Negotiations. It is our goal to maintain a constructive and positive relationship with you. If for any reason you are dissatisfied with the quality or costs of our services, please let us know so we can discuss and, hopefully, rectify the problem. Should we be unable to amicably resolve any such dispute, we believe a prompt and fair resolution, without the time and expense of formal court proceedings, would be in our mutual interests. To this end, the Parties to the Engagement Letter agree that if any dispute, controversy, or claim arises in connection with the performance or breach of the Engagement Letter (including disputes regarding the validity or enforceability of the Engagement Letter), any Party may, upon written notice to the other Party(ies), request facilitated negotiations. Such negotiations shall be assisted by a neutral facilitator acceptable to all Parties and shall require the best efforts of the Parties to discuss with each other in good faith their respective positions and, respecting their different interests, to finally resolve such dispute.

Any Party may disclose any facts to the other Party(ies) or to the facilitator that it, in good faith, considers necessary to resolve the dispute. However, all such disclosures will be deemed in furtherance of settlement efforts and will not be admissible in any subsequent arbitration or litigation against the disclosing Party.

Except as agreed by all of the affected Parties, the facilitator and the Parties shall keep confidential all information disclosed during negotiations.

The facilitator shall not act as a witness for any Party in any subsequent arbitration or litigation between any of the Parties.

Such facilitated negotiations shall take place at a mutually convenient location located in Miami, Florida and shall conclude within ninety (90) days from receipt of the written notice unless extended by mutual consent. The Parties may also agree at any time to terminate or waive facilitated negotiations. The results of this facilitated negotiation shall be binding only upon agreement of each Party to be bound. The costs and legal fees (if any) incurred by each Party in such negotiations will be borne by it; the fees and expenses of the facilitator, if any, shall be borne equally by the Parties.

Binding Arbitration. If any dispute, controversy, or claim arises in connection with the performance or breach of the Engagement Letter (including disputes regarding the validity or enforceability of the Engagement Letter) and cannot be resolved by facilitated negotiations (or the Parties agree to waive that process), then such dispute, controversy, or claim shall be settled solely by final and binding arbitration administered by the American Arbitration Association ("AAA") under its Arbitration Rules for Accounting and Related Services ("Rules"). The arbitration proceeding shall take place in Miami, Florida, unless the Parties agree to a different locale.

Such arbitration shall be conducted before a panel of three (3) persons, one (1) chosen by each Party, and the third (3rd) selected by the two (2) Party-selected arbitrators, and each arbitrator shall also be a CPA. The arbitration panel shall have no authority to award non-monetary or equitable relief, and any monetary award shall not include punitive damages. The confidentiality provisions applicable to facilitated negotiation shall also apply to arbitration.

Notwithstanding anything to the contrary contained in the AAA's Rules, all of the parties to any such arbitration proceedings shall each exchange (each an "exchanging party"):

- (a) copies of all documents and information which may be introduced into evidence by any such exchanging party along with a list of such documents and information. Any document or information not so listed and produced may not be introduced into evidence by that exchanging party at the arbitration proceeding.
- (b) a list of the names, business and residential addresses, and business and cellular telephone

numbers of all persons who may testify at any such arbitration proceeding, along with a summary of the expected testimony. Any person not so listed may not be called as a witness by that exchanging party; and

(c) for any expert witness to be called by an exchanging party, such exchanging party shall provide the other parties to the arbitration proceedings with a written expert report prepared in compliance with Rule 26(a)(2)(B) of the Federal Rules of Civil Procedure. The other parties to the arbitration shall then have an opportunity to disclose either an opposing expert witness or additional opinions in opposition by a previously disclosed expert witness, and in either case otherwise furnish to the other parties to the arbitration. Each party to the arbitration shall be entitled to depose in a single deposition the other parties' expert witness(es), and to request that the expert witness bring certain enumerated and listed documents to his or her deposition, and any such deposition shall not last longer than eight (8) hours. Failure of any party to an arbitration to disclose any expert and expert opinions as required pursuant to this subparagraph (c) shall result in that party being precluded from presenting any expert testimony at the arbitration proceedings.

No other depositions or discovery shall be permitted.

The award issued by the arbitration panel may be confirmed in a judgment by any federal or state court of competent jurisdiction. All reasonable costs of both Parties, as determined by the arbitration panel, including but not limited to (1) the costs, including reasonable attorneys' fees, of the arbitration; (2) the fees and expenses of the AAA and the arbitration panel; and (3) the costs, including reasonable attorneys' fees, necessary to confirm the award in court, shall be borne entirely by the non-prevailing Party(ies), if one is designated by the arbitration panel.

In any event, our maximum liability to you for any reason, including our negligence, relating to the services under the Engagement Letter shall be limited to the fees paid to us for the services or work product giving rise to the liability, except to the extent finally determined to have resulted from the gross negligence or willful misconduct on our part.

In agreeing to binding arbitration, all of you and we both acknowledge and agree that each is giving up the right to have any dispute, controversy, or claim decided in a court of law and instead both agree to accept the use of arbitration as the sole means for resolution.

34. **WAIVER OF JURY TRIAL.** IN AN ABUNDANCE OF CAUTION AND WITHOUT ANY WAIVER TO HAVE ANY DISPUTES DECIDED BY BINDING ARBITRATION AND NOT BY LITIGATION IN ANY COURT OF LAW, WE AND YOU EACH HEREBY KNOWINGLY, VOLUNTARILY AND INTENTIONALLY WAIVE ANY RIGHT EITHER YOU OR US MAY HAVE TO A TRIAL BY JURY IN RESPECT TO ANY LITIGATION OR LEGAL PROCEEDINGS BASED HEREON, OR ARISING OUT OF, UNDER OR IN CONNECTION WITH THIS ENGAGEMENT LETTER OR ANY COURSE OF CONDUCT, COURSE OF DEALING, STATEMENT (WHETHER VERBAL OR WRITTEN) OR ACTIONS OF EITHER US OR YOU.
35. *No Assignment.* YOU AGREE THAT YOU WILL NOT, DIRECTLY OR INDIRECTLY, AGREE TO ASSIGN OR TRANSFER ANY CLAIM AGAINST US OR OUR PERSONNEL ARISING OUT OF THIS ENGAGEMENT TO ANYONE.
36. *Electronic Filing of the Returns.* To the extent we are permitted by the IRS to electronically file any of your return(s), you will be required to verify and sign the appropriate completed Form 8879 *IRS e-file Signature Authorization* and any similar state and local equivalent authorization form before your return(s) can be filed electronically. If time constraints so require, we will accept an email from you for your return(s) from the person that has been designated to act either on the Company's behalf, or on behalf of any entity listed on the attached Exhibit, as the case may be, to authorize the electronic filing of any of the returns listed on the attached Exhibit; provided, however, you agree to thereafter provide us with the appropriate completed and signed Form 8879 *IRS e-file Signature Authorization*, and all similar state and local equivalent authorization(s) for each of the tax returns listed on the attached Exhibit.
37. *Due dates for the Return(s) and Extension of Any Filing Deadline.* The original filing due date for each type of federal tax return is recited, below, under the heading "Due Dates for the Returns" for each type of taxpayer for this engagement, and state filings are generally due on or after each specific date. **Due to the high volume of tax returns prepared by our Firm, and in order to properly schedule our staff and complete your tax returns and other applicable services in a timely manner, all material information needed to complete the tax returns must be received no later than twenty-one (21) days prior to the original or extended due date, as applicable.** Failure to timely submit information to our office may result in our inability to complete your tax returns or prepare extensions in a timely and correct manner, and could result in late filing or late payment penalties and interest for which we will not be responsible. Furthermore, if we are not contacted by you at least one (1) week prior to the original due date of your returns, we will assume that we are no longer engaged to prepare your 2023 tax returns or extensions or any other tax services until you notify us and we mutually agree otherwise.

It may become necessary to apply for an extension of the filing deadline if there are unresolved issues or delays in processing, or if we do not receive all of the necessary information from you on a timely basis. Applying for an extension of time to file may extend the time available for a government agency to undertake an audit of your return or may extend the statute of limitations to file a legal action. All taxes owed are due by the original filing due date. If all of the taxes due are not paid there is a late penalty that can be imposed. Additionally, extensions may affect your liability for penalties and interest or compliance with governmental or other deadlines.

By you executing the Engagement Letter and/or by you providing us with a completed copy of the enclosed questionnaire and/or supporting documentation requested by therein, you hereby authorize us to apply for any needed extensions of time to file the tax returns listed on the attached Exhibit if any such returns cannot be fully completed and filed by the required deadline for each return. In some cases, the Company's signature and/or of any of the particular entity(ies) listed on the attached Exhibit may be needed on such applications prior to filing. Failure to timely request an extension of time to file can result in penalties for failure to file tax returns, which accrue from the original due date of the returns, and can be substantial. We are available to discuss this matter with you at your request. Additional charges will apply for such services.

38. *Required Appraisals or Valuations.* Determining the value of property, other than cash or publicly traded securities, may require an appraisal or valuation. You acknowledge that it is your responsibility to engage a qualified independent third party to determine values of assets other than cash or publicly traded securities. In preparing the tax return(s), we will not independently determine values. You agree to release, indemnify, defend and hold us and our personnel harmless from any liability including, but not limited to, additional tax, penalties, interest, and professional fees/costs (for counsel and/or any expert each of our own choosing at all trial and appellate levels) resulting from any change to an appraisal or valuation determined by third party appraisers or valuers.
39. *Corporate Transparency Act.* **Effective January 1, 2024**, the U.S. Treasury's Financial Crimes Enforcement Network (FINCEN) implemented the Beneficial Ownership Reporting requirement as part of the bipartisan Corporate Transparency Act ("CTA"). This regulation is designed to enhance transparency, combat illicit financial activities, and safeguard national security by requiring corporations and entities to report information about their beneficial owners. Entities subject to these requirements include corporations, LLCs, LPs, and trusts formed by filing with the Secretary of State or a similar office. This also applies to foreign entities registering to do business within the United States under the laws of another country. Assisting you with your compliance with the CTA, including beneficial ownership information ("BOI") reporting, is not within the scope of this engagement. You have sole responsibility for your compliance with the CTA, including its BOI reporting requirements and the collection of relevant ownership information. We shall have no liability resulting from your failure to comply with CTA. Please be advised that there are pending legal challenges to the enforceability of the CTA and certain court orders have been entered enjoining such enforceability, these matters are being appealed, and new court rulings can be entered at any time. As a result, FINCEN has issued updates regarding whether a BOIR report is required to be filed at this time, which updates may be revised at any time after the entry of any new court rulings. **Information regarding the BOI reporting requirements can be found at <https://www.fincen.gov/boi>.** We strongly recommend that you consult with legal counsel as to any questions regarding the applicability and enforceability of the CTA's reporting requirements, your compliance with the CTA and its BOI reporting requirements, and issues surrounding the collection of relevant ownership information.
40. *Newsletters, etc.* We may send newsletters, emails, explanations of technical developments or similar communications to you. These communications are of a general nature and should not be construed as professional advice. We may not send all such communications to you. These communications do not, by themselves, constitute a client relationship with you, nor do they constitute advice or an undertaking on our part to monitor issues for you.

By signing the Engagement Letter, you also authorize us to use any tax information provided to or obtained by us during this engagement for purposes of mailing to you our newsletters, surveys, published articles, press releases, information concerning our seminars, non-tax related services, and announcements related to our personnel. The duration of this consent is for the entire period of time that you are a client or until you unsubscribe from any newsletters or other information sent by us.

41. *Signing the Engagement Letter.* Any electronic signature transmitted through DocuSign/ESign or manual signature on the Engagement Letter transmitted by facsimile or by electronic mail may be considered an original signature. Counterpart signatures are acceptable.

By acknowledging acceptance of the terms of this engagement, each of the person(s) who has executed the Engagement Letter for the Company represents and warrants that each such person has the authority from the Company, and each of the affiliated entities and/or subsidiaries listed on the attached Exhibit, to employ us on the terms and conditions set forth herein

42. *Complete Agreement.* The Engagement Letter reflects the entire agreement and understanding between you and the Firm relating to the services to be rendered by us which are the subject of the engagement. It replaces

and supersedes any previous proposals, correspondence and understandings, whether written or oral, and all other communications between the Parties relating to the engagement subject matter. If any portion of the Engagement Letter is held to be void, invalid or otherwise unenforceable, in whole or in part, the remaining portions of the Engagement Letter shall remain in effect. Any material changes or additions to the terms set forth in the Engagement Letter will only become effective if evidenced by a written amendment to the Engagement Letter, signed by all Parties.

The arrangements described in the Engagement Letter will be updated annually and for each separate engagement for professional services we propose to provide to you.

ALL DEFENSE, RELEASE, INDEMNIFICATION AND HOLD HARMLESS PROVISIONS RECITED IN THE ENGAGEMENT LETTER SHALL SURVIVE THE COMPLETION AND/OR TERMINATION OF THIS ENGAGEMENT AND THE ENGAGEMENT LETTER.

The agreements of you and the Firm contained in the Engagement Letter shall survive the completion or termination of this engagement and/or the Engagement Letter.

43. *Other Permissible Services.* You may request that we perform additional permissible services not addressed in the Engagement Letter. If this occurs, we will communicate with you concerning the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue under the same terms and conditions as those covered by the Engagement Letter.
44. *Governing Law.* THE TERMS AND PROVISIONS OF THE ENGAGEMENT LETTER, ANY COURSE OF CONDUCT, COURSE OF DEALING AND/OR ACTION ON OUR PART AND/OR BY YOU AND OUR RELATIONSHIP WITH YOU SHALL BE GOVERNED BY AND CONSTRUED IN ACCORDANCE WITH THE LAWS OF THE STATE OF FLORIDA APPLICABLE TO CONTRACTS TO BE PERFORMED IN THAT STATE.
45. *Waiver.* The waiver by any Party hereto of any provision, terms and/or conditions of the Engagement Letter shall not operate or be construed as a waiver of any subsequent breach by any Party.
46. *Additional Terms.* For each type of tax client that we provide tax services and/or each type of tax return we prepare for this engagement, the additional terms and conditions recited below will also apply for this engagement. If a particular type of tax client or tax return is not recited on the attached Exhibit (or we do not provide such tax services as part of this engagement) then the applicable additional terms and conditions will not apply.

**Additional Terms and Conditions for All Tax Service Engagements for
Business Clients/Entities Listed on the Attached Exhibit**

47. *Partnership or LLC Returns (If Applicable).* You should review your partnership or LLC agreement with your attorney to ensure it addresses the significant changes to the partnership audit regime that will generally apply to partnership or LLC returns filed after 2018. These changes include, but are not limited to the following:
- Replacement of a "tax matters partner" with a "partnership representative,"
 - Current partners or LLC members being held responsible for tax liabilities of prior partners or LLC members,
 - The partnership or LLC being held responsible for remittance of additional tax rather than individual partners or LLC members being taxed, and
 - Numerous elections or opt-outs that the "partnership representative" may make.

In addition, you should review your partnership or LLC agreement to ensure that it meets your goals for the transfer of ownership and distribution of income. Often, partnership or LLC agreements do not address the transfer of ownership or may require updating as circumstances change. You acknowledge and confirm that it is your responsibility to review your partnership or LLC agreement with your attorney to ensure it addresses the changes to the partnership audit regime and meets your goals for the transfer of ownership and distribution of income.

You acknowledge and confirm that you are responsible for determining the classification of your workers. A partner or LLC member who receives a guaranteed salary payment is not regarded as an employee of the entity for the purpose of withholding or Social Security taxes. Therefore, any additional fringe benefits a partner or LLC member receives are not subject to withholding. These fringe benefits may, however, be included in the income of the partner or LLC member. You are responsible for informing us of the total guaranteed payments, including fringe benefits, received by each partner or LLC member.

You are responsible for verifying the accuracy of both the allocation of partnership income per the terms of the partnership or LLC agreement and the partnership income calculations used in the preparation of the tax returns.

You are also responsible for verifying the accuracy of both the allocation of partnership income per the terms of the partnership agreement and the partnership income calculations used in the preparation of the tax returns, including compliance with IRC section 752, *Treatment of Certain Liabilities*, concerning transactions between partners and the partnership, on the allocation among partners of partnership level debt and disguised sales under IRC sections 707, *Transactions Between Partner and Partnership*. If you ask for our assistance, we will confirm your request in writing and additional charges will apply for such services. Such additional services will be covered by all of the terms and conditions of the Engagement Letter.

You are also responsible for maintaining tax basis schedules for partners or LLC members. If you ask for our assistance, we will confirm your request in writing and additional charges will apply for such services. Again, such additional services will be covered by all of the terms and conditions of the Engagement Letter.

You are also responsible for advising us of any changes in ownership of the partnership or LLC, including the death of a partner or member, so we can properly reflect those changes on the tax returns.

You are also responsible for distributing a copy of the partnership's or LLC's Schedule K-1, K-2 and K-3s to each partner or member. If the partnership or LLC qualifies for a "domestic filing exception" to elect to dispense with any requirement for Schedule K-2 and K-3s, then you agree it is your responsibility to determine if the partnership or LLC qualifies for such election and to properly notify each partner or member.

48. *S Corporations Returns (If Applicable)*. You are responsible for retaining a copy of your S corporation election and/or the IRS's acceptance of it.

You should also review your corporate buy-sell agreement and other stock agreements with your attorney to ensure that these documents meet your goals for the transfer of corporate stock.

You are responsible for determining the appropriate salary or wage to pay shareholders. If the IRS determines that the S corporation made distributions in lieu of an appropriate shareholder salary or wage, the IRS may reclassify the payments. As a result of the reclassification, the shareholder and S corporation may be responsible for employment taxes on the reclassified amounts in addition to penalties and interest. In addition, distributions should be made to shareholders on a per-share, per-day basis. If distributions were not made proportionately, the IRS may revoke the entity's S corporation election, which may result in unfavorable tax consequences. As such, it is your responsibility to ensure that shareholder distributions are made pro-rata. You agree to defend, release, indemnify, and hold us and our personnel harmless with respect to any liability including, but not limited to, additional tax, penalties, interest, and professional fees/costs (including counsel and/or any expert each of our own choosing at all trial and appellate levels) resulting from changes to S corporation shareholder salaries/wages and/or distributions.

You are also responsible for advising us of any changes in ownership of corporation so it may be properly reflected on the tax returns.

You are also responsible for distributing a copy of the corporation's Schedule K-1, K-2 and K-3s to each shareholder. If the S corporation qualifies for a "domestic filing exception" to elects to dispense with any requirement for Schedule K-2 and K-3s, then you agree it is your responsibility to determine if the corporation qualifies for such election and to properly notify each shareholder.

49. *C Corporations Returns (If Applicable)*. You are responsible for determining the appropriate salary or wage to pay shareholder-employees. If the IRS determines that the C corporation paid salaries or wages in lieu of an appropriate taxable dividend, the IRS may reclassify the payments. As a result of the reclassification, the shareholder may be responsible for income taxes, penalties, and interest on the taxable dividend in addition to potential employment taxes on the reclassified amounts. You agree to defend, release, indemnify and hold us and our personnel harmless with respect to any liability including, but not limited to, additional tax, penalties, interest and professional fees/costs (including counsel and/or any expert each of our own choosing at all trial and appellate levels) resulting from changes to C corporation shareholder salaries/wages.

You are also responsible for advising us of any changes in ownership of the corporation so it may be properly reflected on the tax returns.

50. *Non-Profit Organization Returns (If Applicable)*. If your organization produces revenue from a trade or business activity not directly related to its tax-exempt purpose, it may have unrelated business income that must be reported separately from other income. You are responsible for informing us of any potential unrelated business income. The original filing due date for your calendar federal tax return is November 15, 2025 and state filings are generally due on or after that date.

51. *Due Dates for the Returns.* The original filing due dates for the Company's 2023 federal tax returns are and state filings are generally due on or after that date

52. *Discovery of Related Entities.* If during this engagement, we discover, or you inform us, that are other entities for which tax returns should be prepared, then you will agree to either sign an addendum to the Engagement Letter reciting the other entities and the required tax returns and the applicable additional fee, which addendum will recite that all of these **Terms and Conditions Applicable to ALL Tax Service Engagements for ANY Client** and the **Terms and Conditions for All Tax Service Engagements for Business Clients/Entities** shall also each apply to the tax services we provide to such other entities. Alternatively, we may require, in our sole discretion, that a separate engagement letter be signed by such other entities.

APPENDIX B

U.S. filing obligations related to foreign financial assets

As part of your tax return filing obligations, you are required to report the maximum value of specified foreign financial assets, which include financial accounts with foreign institutions and certain other foreign non-account investment assets that exceed certain thresholds. You are responsible for informing us of all foreign assets, so we may properly advise you regarding your filing obligations as well as to properly provide you with our tax planning recommendations. These assets include any interests you directly or indirectly hold in businesses located in a foreign country, any assets or financial accounts located in a foreign country over which you have signature authority, and any interests as a settlor or beneficiary of a foreign trust. We will also use this data to inform you of any additional filing requirements that we become aware of in the course of our work.

Please note that any person or entity subject to the jurisdiction of the United States (includes individuals, corporations, partnerships, trusts, and estates) having a financial interest in, or signature or other authority over, bank accounts, securities, or other financial accounts having a value exceeding \$10,000 in a foreign country shall report such a relationship. Although there are some limited exceptions, filing requirements also apply to taxpayers that have direct or indirect control over a foreign or domestic entity with foreign financial accounts even if the taxpayer does not have foreign account(s). For example, a corporate-owned foreign account would require filings by the corporation and by the individual corporate officers with signature authority. Failure to disclose the required information to the U.S. Department of the Treasury may result in substantial civil and/or criminal penalties.

In addition, the IRS also requires information reporting under applicable IRC sections and related regulations, and the respective IRS tax forms are due when your income tax return is due, including extensions. The IRS reporting requirements are in addition to the U.S. Department of the Treasury reporting requirements stated above. Therefore, if you fall into one of the categories below, or if you have any direct or indirect foreign interests, you may be required to file applicable IRS forms. These filing requirements may include, but are not limited to, the following:

- You are an individual or entity with ownership of foreign financial assets and meet the specified criteria (Form 8938) and/or FinCEN Form 114, *Report of Foreign Bank and Financial Accounts* ("FBAR" - - This form is due annually on April 15)
- You are an officer, director, or shareholder with respect to certain foreign corporations (Form 5471, *Information Return of U.S. Persons With Respect to Certain Foreign Corporations* - - This form is filed as part of your federal income tax return)
- You are a foreign-owned U.S. corporation or foreign corporation engaged in a U.S. trade or business (Form 5472, *Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business* - - This form is filed as part of your federal income tax return)
- You are a U.S. transferor of property to a foreign corporation (Form 926, *Return by a U.S. Transferor of Property to a Foreign Corporation* - - This form is filed as part of your federal income tax return)
- You are a U.S. person with an interest in a foreign trust (Forms 3520, *Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts*, and 3520-A, *Annual Information Return of Foreign Trust With a U.S. Owner* - - This return is due March 15)
- You are a U.S. person with interests in a foreign partnership (Form 8865, *Return of U.S. Persons With Respect to Certain Foreign Partnerships* - - This form is filed as part of your federal income tax return)
- Form 8938, *Statement of Specified Foreign Assets* - - This form is filed as part of your federal income tax return
- Other items as necessary

Additional charges will apply for such services.

Penalties

Failure to file required forms related to international assets and/or activities can result in the imposition of both civil and criminal penalties, which may be significant.

EXHIBIT

We will prepare the following federal and state tax returns for the year ended June 30, 2024:

Return of Organization Exempt From Income Tax (Form 990)



April 23, 2025

CONFIDENTIAL

CHILDREN'S BEREAVEMENT CENTER, INC.
6619 SOUTH DIXIE HIGHWAY, #302
MIAMI, FL 33143

Dear DEBRA ALBO-STEIGER:

We have prepared the following returns from information provided by you without verification or audit.

Return of Organization Exempt From Income Tax (Form 990)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements. Attached are instructions for signing and filing each return. Please follow those instructions carefully.

Enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions, or if we can be of assistance in any way, please call.

Sincerely,

A handwritten signature in black ink that reads "KSDT CPA". The letters are stylized and slanted.

KSDT & Co., LLC

Filing Instructions

CHILDREN'S BEREAVEMENT CENTER, INC.

Exempt Organization Tax Return

Taxable Year Ended June 30, 2024

Date Due: May 15, 2025

Remittance: None is required. Your Form 990 for the tax year ended 6/30/24 shows no balance due.

Signature: You are using a Personal Identification Number (PIN) for signing your return electronically. Form 8879-TE, IRS *e-file* Signature Authorization for an Exempt Organization should be signed and dated by an authorized officer of the organization and returned to:

KSDT & Co., LLC
9300 S Dadeland Blvd Ste 600
Miami, FL 33156-2721

Important: Your return will not be filed with the IRS until the signed Form 8879-TE has been received by this office.

Other: Your return is being filed electronically with the IRS and is not required to be mailed. If you Mail a paper copy of your return to the IRS it will delay the processing of your return.

Form **8879-TE****IRS E-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service
Name of filerFor calendar year 2023, or fiscal year beginning 7/01, 2023, and ending 6/30, 20 24**Do not send to the IRS. Keep for your records.**
Go to www.irs.gov/Form8879TE for the latest information.**2023****CHILDREN'S BEREAVEMENT CENTER, INC.**

EIN or SSN

65-0918564Name and title of officer or person subject to tax **DEBRA ALBO-STEIGER, LCSW**
CEO**Part I Type of Return and Return Information**

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b 1,246,394
2a Form 990-EZ check here <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b
3a Form 1120-POL check here <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b
4a Form 990-PF check here <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b
5a Form 8868 check here <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b
6a Form 990-T check here <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b
7a Form 4720 check here <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b
8a Form 5227 check here <input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b
9a Form 5330 check here <input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b
10a Form 8038-CP check here <input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize **KSDT & CO., LLC** to enter my PIN **18000** as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax Debra Albo-SteigerDate **04/23/25****Part III Certification and Authentication**

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

60415033156

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature **DAVID GOLDWEITZ, CPA**Date **04/23/25****ERO Must Retain This Form — See Instructions****Do Not Submit This Form to the IRS Unless Requested To Do So**For Privacy Act and Paperwork Reduction Act Notice, see back of form.
DAAForm **8879-TE** (2023)
Powered by **Tax Returns**

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

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

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

OMB No. 1545-0047

2023**Open to Public
Inspection****A For the 2023 calendar year, or tax year beginning 07/01/23, and ending 06/30/24****B** Check if applicable:

- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/
terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization**CHILDREN'S BEREAVEMENT CENTER, INC.**

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

6619 SOUTH DIXIE HIGHWAY, #302

Room/suite

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

MIAMI**FL 33143****D** Employer identification number**65-0918564****E** Telephone number**305-668-4902****G** Gross receipts \$ **1,318,181****F** Name and address of principal officer:**DEBRA ALBO-STEIGER, LCSW****6619 SOUTH DIXIE HIGHWAY #302****MIAMI****FL 33143****H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: **CHILDBEREAVEMENT.ORG****H(c)** Group exemption number**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation: **1999** **M** State of legal domicile: **FL****Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: OUR MISSION IS TO EMPOWER CHILDREN, TEENS, ADULTS, AND FAMILIES TO ADJUST TO LIFE AFTER THE LOSS OF A LOVED ONE WITHIN A SUPPORTIVE COMMUNITY OF THEIR PEERS AND TO PROMOTE HEALTHFUL GRIEF, HEALING, AND GROWTH.		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	20
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	20
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	5
	6	Total number of volunteers (estimate if necessary)	6	91
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	1,231,529	1,225,476
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	112,622	10,133
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	16,546	57,506
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	-82,353	-46,721
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,278,344	1,246,394
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		0
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	625,033	569,151
	b	Total fundraising expenses (Part IX, column (D), line 25)	47,583	89,884
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	332,372	
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	446,322	468,715
	19	Revenue less expenses. Subtract line 18 from line 12	1,118,938	1,127,750
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	159,406	118,644
	21	Total liabilities (Part X, line 26)	Beginning of Current Year	End of Year
	22	Net assets or fund balances. Subtract line 21 from line 20	1,663,725	1,861,742
			158,895	163,843
		1,504,830	1,697,899	

Part II Signature Block

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

Sign Here	Signature of officer		Date	
	DEBRA ALBO-STEIGER, LCSW Type or print name and title		CEO	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	DAVID GOLDWEITZ, CPA	DAVID GOLDWEITZ, CPA	04/23/25	P00228221
	Firm's name	Firm's EIN		
	KSDT & CO., LLC	26-0547877		
	Firm's address		Phone no.	
	9300 S DADELAND BLVD STE 600 MIAMI, FL 33156-2721		305-670-3370	

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

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2023)

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

**1** Briefly describe the organization's mission:

OUR MISSION IS TO EMPOWER CHILDREN, TEENS, ADULTS, AND FAMILIES TO ADJUST TO LIFE AFTER THE LOSS OF A LOVED ONE WITHIN A SUPPORTIVE COMMUNITY OF THEIR PEERS AND TO PROMOTE HEALTHFUL GRIEF, HEALING, AND GROWTH.

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

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

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

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code:) (Expenses \$ **615,587** including grants of \$) (Revenue \$ **10,133**)

GRIEF SUPPORT: CHILDREN'S BEREAVEMENT CENTER "CBC" PROVIDES FREE-OF-COST, YEAR-ROUND PEER GRIEF SUPPORT GROUPS THAT PROVIDE A SAFE SPACE FOR INDIVIDUALS OVER THE AGE OF FOUR TO HEAL AND BUILD RESILIENCE AFTER THE LOSS OF A LOVED ONE. CBC PROVIDED SUPPORT FOR 887 INDIVIDUALS IN 2023.

4b (Code:) (Expenses \$ **46,336** including grants of \$) (Revenue \$)

TRAINING: CBC ALSO PROVIDES GRIEF-INFORMED TRAINING, CUSTOMIZED EDUCATION, AND CONSULTATION SERVICES FOR PROFESSIONALS AT HOSPITALS, HOSPICES, HEALTHCARE AGENCIES, AND SCHOOLS. CBC'S TRAININGS ADDRESS THE UNIQUE WAYS THAT GRIEF CAN BE EXPERIENCED ACROSS ONE'S LIFESPAN AS WELL AS PRACTICAL STRATEGIES FOR PROVIDING COMPASSIONATE AND EFFECTIVE GRIEF SUPPORT ACROSS DIVERSE MULTICULTURAL SPECTRUMS BOTH INDIVIDUALLY AND WITHIN A COMMUNITY-BASED ORGANIZATION. CBC TRAINED 534 COMMUNITY PARTNERS, AND 478 INDIVIDUALS WERE SERVED THROUGH CBC'S LUNCH AND LEARN GRIEF EDUCATION FORUMS FOR PROFESSIONALS.

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)**N/A****4d** Other program services (Describe on Schedule O.)

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

4e Total program service expenses **661,923**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? If "Yes," complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI		X
b Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	X	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	38	X

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

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	33
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Yes No

2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	5			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X	
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b				
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X	
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X	
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X	
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c				
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X			
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	X			
7	Organizations that may receive deductible contributions under section 170(c).					
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	X			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			X	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			X	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8				
9	Sponsoring organizations maintaining donor advised funds.					
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a				
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b				
10	Section 501(c)(7) organizations. Enter:					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	Section 501(c)(12) organizations. Enter:					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b				
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a				
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	Section 501(c)(29) qualified nonprofit health insurance issuers.					
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X	
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b				
15	Is the organization 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? If "Yes," see instructions and file Form 4720, Schedule N.	15			X	
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X	
17	Section 501(c)(21) organizations. Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17				

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI ☒

Section A. Governing Body and Management

			Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	1a	20		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b Enter the number of voting members included on line 1a, above, who are independent	1b	20		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X	
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6 Did the organization have members or stockholders?	6			X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?	8a		X	
b Each committee with authority to act on behalf of the governing body?	8b		X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9			X

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

		Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	12c	X	
13 Did the organization have a written whistleblower policy?	13	X	
14 Did the organization have a written document retention and destruction policy?	14	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a The organization's CEO, Executive Director, or top management official	15a	X	
b Other officers or key employees of the organization	15b	X	
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **FL**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☐ Another's website ☐ Upon request ☐ Other (explain on Schedule O)

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

DEBRA ALBO-STEIGER

6619 SOUTH DIXIE HIGHWAY

MIAMI

FL 33143

305-668-4902

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DEBRA ALBO-STEIGER, LCSW	40.00									
CEO	0.00			X				162,225	0	0
(2) CHIRA CASSEL, MAPP, C.T.	2.00									
TRUSTEE/MARKETING	0.00	X						0	0	0
(3) ALEXANDER ADMIRE, CPA	2.00									
TRUSTEE/FINANCE	0.00	X						0	0	0
(4) MELISSA DOVAL	2.00									
TRUSTEE	0.00	X						0	0	0
(5) DANIEL SIMON, ESQ.	2.00									
TRUSTEE/GOVERNANCE	0.00	X						0	0	0
(6) LINDA FRAZIER	2.00									
VICE CHAIR	0.00	X		X				0	0	0
(7) ALAN FRIEDLAND	2.00									
TRUSTEE	0.00	X						0	0	0
(8) NATALIE GARCIA	2.00									
TREASURER/FINANCE CH	0.00	X		X				0	0	0
(9) SIMEON GENADIEV	2.00									
TRUSTEE	0.00	X						0	0	0
(10) MELISSA GOLDMAN, JD	2.00									
SECRETARY	0.00	X		X				0	0	0
(11) JONATHAN OSBORNE, JD	2.00									
CHAIR & MARKETING	0.00	X		X				0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) ASHLEIGH LINDENAUER										
(12) 2.00										
TRUSTEE/MARKETING	0.00	X						0	0	0
(13) JONATHAN GOTTLIEB, MD										
(13) 2.00										
TRUSTEE	0.00	X						0	0	0
(14) MAGGIE FADER, MD										
(14) 2.00										
TRUSTEE/PROGRAMMING	0.00	X						0	0	0
(15) VICTOR OQUENDO										
(15) 2.00										
TRUSTEE/MARKETING	0.00	X						0	0	0
(16) LINDSEY PARKER										
(16) 2.00										
FUNDRAISING CHAIR	0.00	X						0	0	0
(17) ELIZABETH LEIGHT, PHD										
(17) 2.00										
TRUSTEE/PROGRAMMING	0.00	X						0	0	0
(18) MINDY CASSEL, PHD										
(18) 2.00										
TRUSTEE/CO-FOUNDER	0.00	X						0	0	0
(19) SANDRA SEALS										
(19) 2.00										
TRUSTEE/FUNDRAISING	0.00	X						0	0	0
1b Subtotal								162,225		
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								162,225		

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **1**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization

0

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	405,184				
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	820,292				
	g Noncash contributions included in lines 1a-1f	1g	\$ 13,020				
	h Total. Add lines 1a-1f			1,225,476			
Program Service Revenue	2a PROGRAM SERVICE REVENUE		Business Code				
	b			10,133	10,133		
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			10,133			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			57,506		
4 Income from investment of tax-exempt bond proceeds							
5 Royalties							
6a Gross rents		(i) Real	(ii) Personal				
		6a					
		6b					
b Less: rental expenses		6b					
c Rental inc. or (loss)		6c					
d Net rental income or (loss)							
7a Gross amount from sales of assets other than inventory		(i) Securities	(ii) Other				
		7a					
		7b					
b Less: cost or other basis and sales exps.		7b					
c Gain or (loss)		7c					
d Net gain or (loss)							
8a Gross income from fundraising events (not including \$ 405,184 of contributions reported on line 1c). See Part IV, line 18	8a	25,066					
	b Less: direct expenses	8b	71,787				
	c Net income or (loss) from fundraising events			-46,721			
9a Gross income from gaming activities. See Part IV, line 19	9a						
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	10a						
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11a		Business Code				
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d						
	12 Total revenue. See instructions			1,246,394	10,133	0	57,506

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☒**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	162,225	103,463	20,860	37,902
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	308,081	196,485	39,615	71,981
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	61,849	39,446	7,953	14,450
10 Payroll taxes	36,996	23,595	4,757	8,644
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17	89,884			89,884
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	326,158	208,014	41,940	76,204
12 Advertising and promotion	47	30	6	11
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	16,439	10,484	2,114	3,841
17 Travel	9,374	5,979	1,205	2,190
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	23,574	15,035	3,031	5,508
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a MARKETING AND DEVELOPMENT	52,940	33,764	6,807	12,369
b OFFICE SUPPLIES	20,160	12,858	2,592	4,710
c IN-KIND SERVICES AND OTHE	13,019	8,303	1,674	3,042
d PROGRAM SUPPLIES	3,507	2,237	451	819
e All other expenses	3,497	2,230	450	817
25 Total functional expenses. Add lines 1 through 24e	1,127,750	661,923	133,455	332,372
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	458,882	1	502,327
	2 Savings and temporary cash investments	498,617	2	494,348
	3 Pledges and grants receivable, net	5,000	3	116,082
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	2,127
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b		10c
	11 Investments—publicly traded securities	701,226	11	746,858
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	1,663,725	16	1,861,742	
Liabilities	17 Accounts payable and accrued expenses	35,316	17	38,211
	18 Grants payable		18	
	19 Deferred revenue	123,579	19	125,632
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	158,895	26	163,843
	Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input type="checkbox"/>		
27 Net assets without donor restrictions			27	
28 Net assets with donor restrictions			28	
Organizations that do not follow FASB ASC 958, check here <input checked="" type="checkbox"/>				
29 Capital stock or trust principal, or current funds			29	
30 Paid-in or capital surplus, or land, building, or equipment fund			30	
31 Retained earnings, endowment, accumulated income, or other funds		1,504,830	31	1,697,899
32 Total net assets or fund balances		1,504,830	32	1,697,899
33 Total liabilities and net assets/fund balances	1,663,725	33	1,861,742	

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,246,394
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,127,750
3	Revenue less expenses. Subtract line 2 from line 1	3	118,644
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,504,830
5	Net unrealized gains (losses) on investments	5	74,425
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,697,899

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____		

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(20) TERRY SMALLHORNE										
(12) 2.00										
TRUSTEE/ PROG. CHAIR	0.00	X						0	0	0
(21) JULIUS STEWART										
(13) 2.00										
TRUSTEE	0.00	X						0	0	0
(14)										
(15)										
(16)										
(17)										
(18)										
(19)										
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

CHILDREN'S BEREAVEMENT CENTER, INC.

Employer identification number

65-0918564

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

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

- 1

☐

A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2

☐

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3

☐

A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4

☐

A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5

☐

An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6

☐

A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7

☒

An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8

☐

A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9

☐

An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10

☐

An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11

☐

An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12

☐

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a

☐

Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b

☐

Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c

☐

Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d

☐

Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e

☐

Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f

☐

Enter the number of supported organizations _____
- g

☐

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

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

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	580,311	874,290	1,014,356	1,231,529	1,225,476	4,925,962
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	580,311	874,290	1,014,356	1,231,529	1,225,476	4,925,962
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						1,313,594
6 Public support. Subtract line 5 from line 4						3,612,368

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	580,311	874,290	1,014,356	1,231,529	1,225,476	4,925,962
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	7,601	5,224	895	16,546	57,506	87,772
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						5,013,734
12 Gross receipts from related activities, etc. (see instructions)					12	771,227

13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f))	14	72.05 %
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	65.12 %
16a 33 1/3% support test — 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
b 33 1/3% support test — 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10%-facts-and-circumstances test — 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10%-facts-and-circumstances test — 2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II.
If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests — 2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b 33 1/3% support tests — 2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
11a		
b A family member of a person described on line 11a above?		
11b		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
2a			
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
2b			
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI .			
3a			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			
3b			

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D – Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2022 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2023			
a From 2018			
b From 2019			
c From 2020			
d From 2021			
e From 2022			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2024. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019			
b Excess from 2020			
c Excess from 2021			
d Excess from 2022			
e Excess from 2023			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Area with horizontal dotted lines for supplemental information.

**Schedule B
(Form 990)**Department of the Treasury
Internal Revenue Service**Schedule of Contributors**Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Name of the organization

Employer identification number

CHILDREN'S BEREAVEMENT CENTER, INC.**65-0918564**

Organization type (check one):

Filers of:**Section:**

Form 990 or 990-EZ

☒ 501(c)(**3**) (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 foundationCheck 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).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2023)

Name of organization

CHILDREN'S BEREAVEMENT CENTER, INC.

Employer identification number

65-0918564

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	THE BATCHELOR FOUNDATION 1680 MICHIGAN AVENUE PH1 MIAMI BEACH FL 33139	\$ 50,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	PEACOCK FOUNDATION 100 SE SECOND STREET STE 2370 MIAMI FL 33131	\$ 35,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	DR. JOHN T. MACDONALD FOUNDATION 1150 MADRUGA AVE STE 215 CORAL GABLES FL 33146	\$ 25,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	NEW YORK LIFE FOUNDATION 51 MADISON AVENUE NEW YORK NY 10010	\$ 61,035	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	COMMUNITY FOUNDATION OF BROWARD 910 E LAS OLAS BLVD SUITE 200 FORT LAUDERDALE FL 33301	\$ 50,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	AL & JANE NAHMAD FAMILY FOUNDATION 2665 S BAYSHORE DRIVE STE 901 MIAMI FL 33133	\$ 30,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

CHILDREN'S BEREAVEMENT CENTER, INC.

Employer identification number

65-0918564

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
7	KIRK FOUNDATION 8925 SW 148 STREET SUITE 210 PALMETTO BAY FL 33176	\$ 38,904	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	THE MIAMI FOUNDATION 40 NW 2RD ST, STE 305 MIAMI FL 33128	\$ 135,813	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	UNITED WAY OF MIAMI 3250 SW 3RD AVE MIAMI FL 33129	\$ 35,293	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	FARRIS FOUNDATION 250 S AUSTRALIAN AVE UNIT 1403 WEST PALM BEACH FL 33401	\$ 34,952	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	DAVID AND LEILA CENTNER FAMILY FOUNDATION INC 3921 ALTON RD. 465 MIAMI BEACH FL 33140	\$ 60,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	THE CARRIE MEEK FOUNDATION 4000 NW 142ND ST OPA LOCKA FL 33054	\$ 56,566	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization
CHILDREN'S BEREAVEMENT CENTER, INC.

Employer identification number
65-0918564

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
13	BAPTIST HEALTH SOUTH FLORIDA 6855 RED ROAD CORAL GABLES FL 33413	\$ 72,500	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.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

**SCHEDULE D
(Form 990)**Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

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

OMB No. 1545-0047

2023Open to Public
Inspection

Name of the organization

Employer identification number

CHILDREN'S BEREAVEMENT CENTER, INC.**65-0918564****Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts**

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).	
<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year	
4 Number of states where property subject to conservation easement is located	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year	
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year	
8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.	

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.	
b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.	
(i) Revenue included on Form 990, Part VIII, line 1	\$
(ii) Assets included in Form 990, Part X	\$
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.	
a Revenue included on Form 990, Part VIII, line 1	\$
b Assets included in Form 990, Part X	\$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

- a** ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table.

	Amount
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment %
b Permanent endowment %
c Term endowment %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) Unrelated organizations?
(ii) Related organizations?

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

	Yes	No
3a(i)		
3a(ii)		
3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))

Part VII Investments – Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments – Program Related

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☒

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	1,246,394
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	1,246,394
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	1,246,394

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	1,127,750
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	1,127,750
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	1,127,750

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X – FIN 48 FOOTNOTE

THE ORGANIZATION IS ORGANIZED AS A NOT-FOR-PROFIT ENTITY AND IS EXEMPT FROM INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE.

UNRELATED BUSINESS INCOME, OF WHICH THE ORGANIZATION HAD NONE FOR THE YEAR ENDED JUNE 30, 2024, WOULD BE SUBJECT TO FEDERAL INCOME TAXES. THE

ORGANIZATION'S INFORMATION RETURNS FILED WITH THE INTERNAL REVENUE SERVICE

HAS NOT BEEN EXAMINED IN THE PAST. THE ORGANIZATION IS NOT AWARE OF ANY

UNCERTAINTIES THAT COULD JEOPARDIZE ITS NOT-FOR-PROFIT STATUS. THEREFORE,

NO PROVISION OR LIABILITY FOR INCOME TAXES IS DEEMED NECESSARY. THE

ORGANIZATION FOLLOWS THE PROVISIONS OF UNCERTAIN TAX PROVISIONS ADDRESSED

BY ASC 740-10 ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES. THE ORGANIZATION

HAS NO UNCERTAIN TAX PROVISIONS AS OF JUNE 30, 2024, FOR WHICH THE ULTIMATE

Part XIII Supplemental Information *(continued)*

DEDUCTIBILITY IS HIGHLY CERTAIN BUT FOR WHICH THERE ARE UNCERTAINTIES ABOUT
TIMING OF SUCH DEDUCTIBILITY. THE ORGANIZATION RECOGNIZES INTEREST ACCRUED
RELATED TO UNRECOGNIZED TAX BENEFITS IN INTEREST EXPENSE AND PENALTIED IN
OPERATING EXPENSE. THE ORGANIZATION HAS DETERMINED THAT NO AMOUNT IS
REQUIRED TO BE ACCRUED FOR TAXES OR RELATED PARTIES AND INTEREST FOR ANY
TAX POSITION TAKEN THROUGH JUNE 30, 2024.

SCHEDULE G
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information Regarding Fundraising or Gaming Activities

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Employer identification number

65-0918564

CHILDREN'S BEREAVEMENT CENTER, INC.

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

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

- a ☒ Mail solicitations

b ☒ Internet and email solicitations

c ☒ Phone solicitations

d ☒ In-person solicitations
- e ☒ Solicitation of non-government grants

f ☒ Solicitation of government grants

g ☒ Special fundraising events

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

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 TRACY ADIRIKA 1 17980 COURT, APT 1220 AVENTURA FL 33160	VARIOUS		X	430,250	89,884	340,366
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total				430,250	89,884	340,366

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

ALL STATES

Part II

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		STEPS FOR HEALING (event type)	ROCKIN ON THE GRASS (event type)	3 (total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts	165,134	160,187	104,929	430,250
	2 Less: Contributions	152,518	147,737	104,929	405,184
	3 Gross income (line 1 minus line 2)	12,616	12,450		25,066
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	21,406	49,365	1,016	71,787
	10 Direct expense summary. Add lines 4 through 9 in column (d)				71,787
	11 Net income summary. Subtract line 10 from line 3, column (d)				-46,721

Part III

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	<div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	<div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

- 9 Enter the state(s) in which the organization conducts gaming activities:
- a Is the organization licensed to conduct gaming activities in each of these states?

☐ Yes ☐ No
- b If "No," explain:
- 10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?

☐ Yes ☐ No
- b If "Yes," explain:

- 11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

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

Name

Address

16 Gaming manager information:

Name

Gaming manager compensation \$

Description of services provided

☐ Director/officer ☐ Employee ☐ Independent contractor

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

Part IV

Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE G, PAGE 3, PART IV - ADDITIONAL INFORMATION
COLUMN 2, LINE 1 OF SCHEDULE G WAS A MISTYPE ON LAST YEAR'S FORM 990, FISCAL YEAR ENDING 2023, WHICH STATED "GRANTS" INSTEAD OF "VARIOUS" AS STATED ON THIS YEAR'S FORM 990, SCHEDULE G.

FUNDRAISING CONSULTANT, TRACY ADKINS, DEDICATED 80% OF HER TIME ON GRANTS: WRITING, REPORTING, & MANAGEMENT, AND THE REMAINING 20% ON FUNDRAISING ACTIVITIES/EVENTS.

FORM 990, PART VIII, STATEMENT OF REVENUE, LINE 1F: TRACY'S TIME IS PRIMARILY DEDICATED TOWARDS RAISING THE \$820,292 GRANTS REPORTED ON LINE 1F.

SCHEDULE J
(Form 990)Department of the Treasury
Internal Revenue Service

Name of the organization

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023**Open to Public Inspection****CHILDREN'S BEREAVEMENT CENTER, INC.**

Employer identification number

65-0918564**Part I Questions Regarding Compensation**

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|---|
| <input checked="" type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

9

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
DEBRA ALBO-STEIGER, LCSW	(i) 159,225	(ii) 3,000	(iii) 0	0	0	162,225	0
1 CEO	(ii) 0	0	0	0	0	0	0
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

**SCHEDULE O
(Form 990)**Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023**Open to Public
Inspection**

Name of the organization

CHILDREN'S BEREAVEMENT CENTER, INC.

Employer identification number

65-0918564**FORM 990 - ADDITIONAL INFORMATION****FORM 990, PART IX, STATEMENT OF FUNCTIONAL EXPENSES, LINE 11E,****PROFESSIONAL FUNDRAISING SERVICES:**

**PROFESSIONAL FUNDRAISING SERVICES FEES INCREASED THIS YEAR DUE TO THE
DEPARTURE OF THE DEVELOPMENT DIRECTOR IN FISCAL YEAR 2023 AND AN
INDEPENDENT CONTRACTOR PERFORMING THE FUNDRAISING DUTIES FOR FISCAL
YEAR 2024.**

FORM 990, PART III, LINE 4D - ALL OTHER ACCOMPLISHMENTS**TOTAL FOR ALL PROGRAM SERVICES LISTED.****FORM 990, PART VI, LINE 2 - RELATED PARTY INFORMATION AMONG OFFICERS****CHIRA CASSEL****MINDY CASSEL****PROGRAMMING****PROGRAMMING****DAUGHTER/MOTHER****FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990**

**AFTER COMPLETION OF THE RETURN, A COPY IS SENT TO EVERY BOARD MEMBER FOR
THEIR REVIEW. UPON COMPLETION OF THEIR REVIEW AND APPROVAL, IT IS SUBMITTED
TO THE INTERNAL REVENUE SERVICE.**

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY

**THE BOARD MEMBERS REGULARLY AND CONSISTENTLY MONITORS THE CONFLICT OF
INTEREST POLICY.**

Name of the organization	Employer identification number
CHILDREN'S BEREAVEMENT CENTER, INC.	65-0918564

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL

CHILDREN'S BEREAVEMENT CENTER, INC'S POLICY IS TO COMPARE SALARIES TO

SIMILAR ORGANIZATIONS AND GENERAL MARKET CONDITIONS ON AN ANNUAL BASIS.

THE EXECUTIVE COMMITTEE REVIEWS AND APPROVES SALARIES FOR ALL KEY

EMPLOYEES.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS

CHILDREN'S BEREAVEMENT CENTER, INC'S POLICY IS TO COMPARE SALARIES TO

SIMILAR ORGANIZATIONS AND GENERAL MARKET CONDITIONS ON AN ANNUAL BASIS.

THE EXECUTIVE COMMITTEE REVIEWS AND APPROVES SALARIES FOR ALL KEY

EMPLOYEES.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

UPON REQUEST

FORM 990, PART IX, LINE 11G - OTHER FEES FOR SERVICES

DESCRIPTION

TOT/PROG SERVICE	MGT & GENERAL	FUNDRAISING
CONTRACT LABOR		
\$ 208,014	\$ 41,940	\$ 76,204