



March 11, 2024

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

Dear CHILDREN'S BEREAVEMENT CENTER, INC.:

We (also referred to as "we," "us" or the "Firm") are pleased to confirm our acceptance and our understanding of the services we will provide for CHILDREN'S BEREAVEMENT CENTER, INC. (referred to as the "Company," "you" or "your") for the year ended June 30, 2023. This engagement letter (including the Terms and Conditions attached Appendix A incorporated herein by reference) confirms our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide. The term "Party" will individually identify either our Firm and/or the Company, and the term "Parties" will collectively identify and refer to both our Firm and the Company. The term "our personnel" will identify our past, current and future partners, shareholders, members, officers, directors, employees, agents and representatives.

***Tax Engagement Objective and Scope***

We will prepare the following federal and state tax returns for the year ended June 30, 2023:

Return of Organization Exempt From Income Tax (Form 990)

We will also prepare any bookkeeping entries that we find necessary in connection with preparation of the income tax returns noted above.

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. **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 if you have any international activities or assets, and contact us with any questions regarding your reporting requirements.

It is your responsibility to provide on a timely basis all the information required for the preparation of complete and accurate returns. We rely upon the accuracy and completeness of both the information you provide in rendering professional services to you.

Should we not receive such information and assistance from you with sufficient time to complete the returns, then you acknowledge that we can give no assurances that the returns will be fully completed and ready for your review and signature, and subsequent filing with the required taxing authorities, prior to the due date for each return.

You are responsible for determining your tax filing obligations with any state or local tax authorities, including, but not limited to income, franchise, sales, use, property or unclaimed property taxes. You agree that we have no responsibility 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. 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. The preparation of any such additional returns will be subject to the terms of this engagement letter.

We will not prepare any tax returns except those identified above without your request and our written consent to do so. We will prepare your tax returns solely from information that you will provide to us. We have not been engaged to, and will not, prepare financial statements. We will not audit or otherwise verify the information and data you submit to us, although we may ask you to clarify certain information.

We will prepare the tax returns listed in this engagement letter solely for filing with the Internal Revenue Service ("IRS") and state and local tax authorities as identified above. Our work is not intended to benefit or influence any third party, either to obtain credit or for any other purpose. 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 legal fees of counsel and/or an expert 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 state and local tax authorities regardless of the nature of the claim, including the negligence of any party.

This engagement is limited to the professional services outlined above and does not extend to any other periods for which we are not engaged. The engagement is subject to the Terms and Conditions as outlined in Appendix A attached hereto.

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. We will not review the payment of any invoice or bills by you. Our engagement does not include any procedures designed to detect errors, fraud, or theft, should any exist. Therefore, our engagement cannot be relied upon to disclose to you such matters. We will advise you with regard to tax positions taken in the preparation of the tax returns, but you must make all decisions with regard to those matters.

We will not audit or otherwise verify the information and data you submit to us to prepare your tax returns, although it may be necessary to ask you for clarification of some of the information. Our work in connection with the preparation of the tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist.

THIS ENGAGEMENT LETTER SHALL BE GOVERNED AND ITS TERMS CONSTRUED IN ACCORDANCE WITH THE LAWS OF THE STATE OF FLORIDA APPLICABLE TO CONTRACTS TO BE PERFORMED IN THAT STATE.

The arrangements described in this letter will be updated annually and for each separate engagement for professional services we propose to provide to the Company.

Any electronic signature transmitted through DocuSign/ESign or manual signature on this engagement letter transmitted by facsimile or by electronic mail may be considered an original signature. Counterpart signatures are acceptable. **If we do not receive from you the original of this letter, in fully executed form, but we receive from you a completed copy of the enclosed tax organizer and/or supporting documentation requested by therein, or upon the filing of your returns, including your signature on Form 8879 or equivalent version related to the specific tax return for electronic filing, then all such instances shall be deemed to evidence and will constitute your acceptance of all of the terms set forth above. If, however, we receive from you no response to this engagement letter, then we will not proceed to provide you with any professional services, and will not prepare your income tax returns.**

We appreciate the opportunity to be of service to you and believe this 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 letter, please sign the enclosed copy and return it to us.

Very truly yours,

*KABAT, SCHERTZER, DE LA TORRE, TARABOULOS & Co.*

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

**APPROVED BY CHILDREN'S BEREAVEMENT CENTER, INC.:**

Signed: Debra Albo-Steiger Date 03/14/2024

By: Debra Albo-Steiger Title: Chief Executive Officer  
Print Name

- Enclosures:  
Appendix A Terms and Conditions  
Appendix B International Tax Matters

## APPENDIX A

### *CPA Firm Responsibilities*

Unless otherwise noted, we will perform our services in accordance with the 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"). It is our duty to perform services with the same standard of care that a reasonable income tax preparer would exercise in this type of engagement. It is your responsibility to safeguard your assets and maintain accurate records pertaining to transactions. We will not hold your property in trust for you, or otherwise accept fiduciary duties in the performance of the engagement.

We will prepare your tax returns based upon your filing status (single, married filing jointly, married filing separately, head of household or qualifying widow[er] with dependent child) as reflected in your income tax returns for last year. If your filing status has changed, you wish to change your filing status, or you have questions about your filing status, please contact us immediately.

#### Confidentiality

If the tax returns prepared in connection with this engagement are filed using the married filing jointly filing status, both spouses are deemed to be clients of the Firm under the terms of this engagement letter. Both individuals acknowledge that there is no expectation of privacy from the other concerning our services in connection with this engagement letter. We are at liberty to share with either of you, without prior consent of the other, documents and other information concerning the preparation of your tax returns. You also acknowledge that unless we are notified otherwise in advance and in writing, we may construe an instruction from either of you to be an instruction on your joint behalf.

#### Bookkeeping assistance

We may deem it necessary to provide you with accounting and bookkeeping assistance solely for the purpose of preparing the tax returns. These services will be performed solely in accordance with the AICPA Code of Professional Conduct. We will request your approval before rendering these services. Additional charges will apply for such services.

#### Prior year review

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 as a separate engagement and for an additional fee.

#### Government inquiries

This engagement does not include responding to inquiries by any governmental agency or tax authority. You may request our assistance in responding to such an inquiry. However, such additional services are not included in our fees for preparation of the tax returns. In the absence of any other written communication documenting such additional services, our services will continue to be governed by the terms of this engagement letter and subject to additional charges.

Your returns may be selected for review by the taxing 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, we will be available, upon request, to represent you. However, such additional services are not included in our fees for preparation of the tax returns. In the absence of any other written communication documenting such additional services, our services will continue to be governed by the terms of this engagement letter and subject to additional charges.

#### Tax Advice

Our advice is based upon tax reference materials, facts, assumptions, and representations that are subject to change. Tax reference materials include, but are not limited to, the IRC, tax regulations, Revenue Rulings, Revenue Procedures, private letter rulings, state laws, rules and regulations, and court decisions. We will not update our advice after the conclusion of this tax 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.

#### Third-party requests

We will not respond to any request from banks, mortgage brokers or others for verification of any information reported on these tax returns. We do not communicate with third parties or provide them with copies of tax returns.

#### Third-Party Service Providers

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you 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 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 consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

#### *Arguable Positions*

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. 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. If the IRS, state or local tax authorities later contest the position taken, additional tax, penalties, and interest may be assessed. We assume no liability, and you hereby 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 (including those of counsel and/or any experts of own choosing at all trial and appellate levels).

#### *Communications Regarding Tax Advice*

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.

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 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 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 you. In the event you direct us not to make the disclosure, you agree to defend, release, 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 (for any attorney of own choosing through all trial and appellate levels), court costs, outside adviser's 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.

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.

#### *Client Responsibilities*

##### Documentation and Accuracy

We rely upon the accuracy and completeness of the information you provide (whether written or oral) in rendering professional tax services to you.

You are responsible for maintaining adequate documentation to substantiate the accuracy and completeness of your tax returns. You should retain all documents that provide evidence and support for reported income, credits, and deductions 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. 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 of our own choosing at all trial and appellate levels) resulting from the disallowance of tax deductions due to inadequate documentation.

To the best of your knowledge, all the information submitted to us shall be correct and shall include all income, deductions, and other information necessary for the preparation of income tax returns. You are responsible for keeping contemporaneous records of your business expenses and business 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 this engagement letter. We will be available to answer your inquiries on specific tax matters and to consult with you on income tax planning, for which our fees will be determined in accordance with the Fee Adjustments provision of this engagement letter.

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. It is our policy to keep copies of records for three years. By signing this engagement letter, you acknowledge and agree that upon the expiration of the three year period, we are free to destroy these records.

##### Availability of Records and Personnel

You agree that 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, your personnel during the course of the engagement.

##### Employment records

You are responsible for obtaining Form I-9, Employment Eligibility Verification, 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 written request, we are available to provide answers to your questions on required documentation as part of this engagement and subject to additional fees.

##### 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. Payroll tax withholding and related employer payroll tax implications result from this determination. We recommend obtaining a signed contract and signed Form W-9, Request for Taxpayer Identification Number and Certification, from all independent contractors. 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 answers to your questions on required documentation as part of this engagement and subject to additional fees.

##### 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 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.

##### On-line access to information

To the extent you provide our Firm, 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.

#### Other income, losses and expenses

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 the state.

#### Business management and fiduciary duties

This tax engagement does not include business management for you. 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 tax engagement cannot be relied upon to disclose, any errors, irregularities, fraud, or illegal acts that may exist. However, we will inform you of any material errors and of any evidence or information that comes to our attention during the performance of our tax return preparation services that fraud may have occurred. In addition, we will inform you of any evidence or information that comes to our attention regarding illegal acts that may have occurred, unless they are clearly inconsequential. Our responsibility is limited to the period covered by our tax 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 any of the internal controls you employ. 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. We will advise you with regard to tax positions taken in the preparation of the tax returns, but you must make all decisions with regard to those matters.

You are responsible for the safeguarding of assets, the proper recording of transactions in the books of accounts, the substantial accuracy of your financial records, and the full and accurate disclosure to us of all relevant facts affecting the returns. You also have final responsibility for the tax return and, therefore, the appropriate company officials and/or individuals (as the case may be) should review the return carefully before an authorized officer and/or you sign(s) it.

We will not hold your property in trust for you, or otherwise accept fiduciary duties in the performance of this tax engagement. We will not audit or otherwise verify the information and data you submit to us to prepare your tax returns, although it may be necessary to ask you for clarification of some of the information. Our work in connection with the preparation of the tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist.

#### Ultimate responsibility for filing 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.

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 if any such tax returns are identified above, before 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.

In the event that you do not wish to have your tax returns filed electronically, please contact us. Additional procedures will apply. If paper returns are to be filed, 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 filing method.

#### Indemnification

You agree to indemnify, release, defend, and hold us and personnel harmless with respect to any and all damages, claims, liabilities, losses, and costs (including legal fees of counsel and/or fees of an expert 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 and local tax authorities as identified above, regardless of the nature of the claim, including the negligence of any party.

#### *Confidentiality, Ownership, and Retention of Workpapers*

With respect to financial, statistical and personnel data which is confidential, and which is submitted to or obtained by us in order to carry out our services we will instruct our personnel to keep such information confidential.

We may 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.

As a result of the services we provide to you pursuant to this engagement letter, and/or as a result of our prior or future services to you, you may request or authorize us, or we may be required or requested to provide testimony, information or documents (pursuant to a government regulation, 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 letter and we shall be entitled to compensation for our professional 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/or any expert 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.

Our records and files, including our workpaper documentation whether kept on paper or electronic media, are our property, constitute our confidential information, and are not a substitute for your own records. 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 the above retention period.

We do not keep any of your original records, so we will return those to you upon the completion of this 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.

Except as set forth above, you agree that we may destroy paper originals and copies of any documents, including without limitation, correspondence, agreements, and representation letters, and retain only digital images thereof.

We, as well as other accounting firms, participate in a peer review program, covering our accounting practices. 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.

We retain ownership of the working papers produced by us in connection with the performance of services under this engagement letter. Upon your written request, access to these 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.

#### *Electronic Data Communication and Storage*

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.

You 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. 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.

#### *Newsletters and Similar Communications*

You authorize us to use any tax information provided to or obtained by us during the preparation of the tax returns 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. 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. The duration of this consent is for the entire period of time that you are a client of our Firm or until you unsubscribe from any newsletters or other information sent by us.

#### *Disclaimer of Legal and Investment Advice*

Our services under this engagement letter do not constitute legal or investment advice unless we are specifically engaged to provide investment advice in the *Engagement Objective and Scope* section of this engagement letter. We recommend that you retain legal counsel and investment advisors to provide such advice.

#### *Timing of the Engagement*

We expect to begin our services upon receipt of this fully executed engagement letter, the completed 2022 income tax organizer (in the case of an individual return), the business' financial information and all documents requested either in the organizer or by us. Our services will conclude upon the earlier of:

- the filing and acceptance of your 2022 tax returns by the appropriate tax authorities and mailing or delivery of non-electronically filed tax returns (if any) for your review and your filing with the appropriate tax authorities,
- written notification by either you or us that the engagement is terminated, or
- one year from the execution date of this engagement letter.

#### *Extensions of Time to File Tax Returns*

The original filing due date for your federal tax return is November 15, 2023, and state filings are generally due on or after that date. **Due to the high volume of tax returns prepared by our Firm, the information needed to complete the tax returns must be received no later than three weeks prior to the deadline so that the returns may be completed by the original filing due dates.**

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. Additionally, extensions may affect your liability for penalties and interest or compliance with governmental or other deadlines.

To the extent you wish to engage our Firm to apply for extensions of time to file tax returns on your behalf, you must notify us of this request in writing. We will not file these applications unless we receive a fully executed copy of this engagement letter and your express written authorization to file for an extension. In some cases, your signature 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.

#### *Preparation and Disclosure Standards*

The Internal Revenue Code ("IRC") and regulations impose preparation and disclosure standards with noncompliance penalties on both the preparer of a tax return and on the taxpayer. 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 before completing the preparation of the return. If we conclude that we are obligated to disclose a position and you refuse to permit disclosure, we reserve the right to withdraw from the tax services portion of 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. In either event, you agree to compensate us for our services to the date of the withdrawal. Our engagement with you will terminate upon our withdrawal.

#### 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 for our professional fees will apply to such research.

#### 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 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.

#### 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 a Fee Adjustment. Accordingly, by executing this 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.

#### *Penalties and Interest Charges*

Federal, 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 returns. Failure to disclose or inadequate disclosure of income or tax positions may result in the imposition of penalties and interest charges.

#### 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 attorneys' fees and costs (of counsel and/or any expert 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 will withdraw from this tax engagement.

#### *Independence and Staff Recruitment*

Professional and certain regulatory standards require us to be independent, in both fact and appearance, with respect to your Company in the performance of our services if we also perform an audit or review of your financial statements. Any discussions that you have with personnel of our Firm regarding employment could pose a threat to our independence. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence. In addition, if, during the period of our services, you hire one of our personnel, you agree to pay us a fee equal to 25% of that individual's annual base compensation within ninety (90) days from the first day of employment.

If at any time, we believe that our independence has been or will be compromised, we may be required to modify, or recall and modify, our review report to reflect our lack of independence. In the event additional work is required to satisfy independence requirements, such work will be billed at our then standard hourly rates.

#### *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.

#### *Consent to Foreign Disclosure of Tax Return Information*

The taxpayer authorizes that any and all information furnished to us for or in connection with the preparation of tax returns under this engagement letter may, for a period of up to one year from the date of this engagement letter, be disclosed to KSDT International, LLC and its affiliates located outside the United States, engaged directly or indirectly in providing tax planning or preparation of tax returns. Disclosures under this paragraph may consist of all information contained in tax returns. If the taxpayer wishes to request a limited disclosure of tax return information, the taxpayer must inform us. The taxpayer acknowledges that their tax return information may be disclosed to our affiliates, related entities or subcontractors located outside the United States.

#### *Dispute Resolution, Indemnification and Limitation of Liability*

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 this engagement letter agree that if any dispute, controversy, or claim arises in connection with the performance or breach of this engagement letter (including disputes regarding the validity or enforceability of this engagement letter), either Party may, upon written notice to the other Party, request facilitated negotiations. Such negotiations shall be assisted by a neutral facilitator acceptable to both 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.

Each Party may disclose any facts to the other Party 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 both Parties, the facilitator and the Parties shall keep confidential all information disclosed during negotiations. The facilitator shall not act as a witness for either Party in any subsequent arbitration or litigation between 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 this engagement letter (including disputes regarding the validity or enforceability of this 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 (3<sup>rd</sup>) selected by the two (2) Party-selected arbitrators. 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 a written report of such opposing expert opinions prepared in compliance with said Rule 26(a)(2)(B). 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, 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 this 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, 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.

**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 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.**

#### Indemnification and Limitation of Liability

The terms and provisions of this 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 the laws of the State of Florida.

As a result of the services we provide to you pursuant to this letter, and/or as a result of our prior or future services to you, we 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 of our own choosing) 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.

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 hereby agree to indemnify, defend, and hold us and our personnel harmless from and against all such obligations, claims, liabilities, losses, and costs and from any suits, claims, or demands of any kind or nature whatsoever, including, without limitation, reasonable attorneys' fees and expenses, and/or fees and expenses of any expert, at all trial and appellate levels.

**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 THIS ENGAGEMENT, EXCEPT TO THE EXTENT DETERMINED TO RESULT FROM STRICT LIABILITY, OR OUR GROSS NEGLIGENCE OR WILLFUL MISCONDUCT.**

**IN NO EVENT WILL EITHER 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 ENGAGEMENT LETTER, EVEN IF ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. IN NO EVENT SHALL EITHER YOU OR OUR FIRM BE LIABLE FOR EXEMPLARY OR PUNITIVE DAMAGES ARISING OUT OF OR RELATED TO THIS ENGAGEMENT AND ENGAGEMENT LETTER.**

**BECAUSE OF THE IMPORTANCE OF YOUR MANagements 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 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 OF OUR SOLE CHOOSING) THAT WE MAY INCUR AS A RESULT OF OUR SERVICES PERFORMED UNDER THIS ENGAGEMENT LETTER IN THE EVENT THERE ARE KNOWING MISREPRESENTATIONS MADE TO US BY YOU AND/OR ANY MEMBER OF YOUR MANAGEMENT.

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

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.

#### *Professional Fees*

DAVID GOLDWEITZ, CPA is the engagement partner or manager and is responsible for supervising the engagement. Our professional fee for the services outlined above will be based upon the complexity of the work to be performed, and our professional time at our standard billing rates, as well as out-of-pocket expenses. In addition, this 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 these fees 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.

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. The fees stated above are based upon the complexity of the work to be performed, and our professional time. In addition, each of these fees depends upon the timely delivery, availability, quality, accuracy, 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 issue our report. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

You may request that we perform additional services not addressed in this 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 to be governed by the terms of this engagement letter.

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 charges incurred to the date of termination or resignation.

In the event that we determine to resign, and you seek damages allegedly resulting from such resignation, our maximum liability to you in the event we are held liable because of such resignation shall be limited to the fees actually paid to us for the professional services at issue up to the date of the resignation.

#### *Entire Agreement*

This engagement letter constitutes the entire agreement and understanding between you and this Firm for the services which are the subject of this engagement letter and replaces and supersedes all previous proposals, correspondence, and understandings, oral or written, and all other communications between the Parties relating to the engagement subject matter.

This engagement letter may not be modified in any respect unless in writing and signed by all of the Parties hereto. You may request that we perform additional permissible services not addressed in this 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 this engagement letter.

The waiver by any Party hereto of any provision of this engagement letter shall not operate or be construed as a waiver of any subsequent breach by any Party.

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.

#### *Severability*

If any portion of this engagement letter is held to be void, invalid, or otherwise unenforceable, in whole or in part, the remaining portions of this engagement letter shall each remain in effect.

*Signatures*

Any electronic signature transmitted through DocuSign or manual signature on this engagement letter transmitted by facsimile or by electronic mail may be considered an original signature.

Counterpart signatures are acceptable.

U.S. filing obligations related to foreign financial assets

As part of your 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. 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. These filing requirements may include, but are not limited to, the following:

*FinCEN Form 114, Report of Foreign Bank and Financial Accounts ("FBAR")*

*Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts*

*Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner* - This return is due on March 15

*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

*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

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.

Foreign filing obligations

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.



March 11, 2024

**CONFIDENTIAL**

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

Dear DEBRA:

We have enclosed a copy of your Engagement Letter and prepared the following return(s) from information provided by you without verification or audit.

Return of Organization Exempt From Income Tax (Form 990)

We suggest that you examine the(se) return(s) 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 return(s). If the return(s) is (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,

KSDT & Co., LLC

## Filing Instructions

### CHILDREN'S BEREAVEMENT CENTER, INC.

#### Exempt Organization Tax Return

#### Taxable Year Ended June 30, 2023

**Date Due:** May 15, 2024

**Remittance:** None is required. Your Form 990 for the tax year ended 6/30/23 shows no balance due.

**Signature:** You are using a Personal Identification Number (PIN) for signing your return electronically. Form 8879-EO, IRS *e-file* Signature Authorization for an Exempt Organization should be signed and dated by an authorized officer of the organization and returned via mail, fax or upload to client portal as soon as possible:

KSDT & Co., LLC  
9300 S Dadeland Blvd Ste 600  
Miami, FL 33156-2721  
Fax: 305-670-3390

***Important:*** Your return will not be filed with the IRS until the signed Form 8879-EO has been received by this office. If previously signed and returned no further action is required.

**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

For calendar year 2022, or fiscal year beginning 7/01, 2022, and ending 6/30, 2023

**2022**

Department of the Treasury  
Internal Revenue Service

**Do not send to the IRS. Keep for your records.  
Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.**

Name of filer

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

Name and title of officer or person subject to tax **DEBRA ALBO-STEIGER  
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	<u>1,278,344</u>
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 2022 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 2022 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 2022 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 Steiger Date 03/11/24

**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 2022 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 03/11/24

**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.

Form **8879-TE** (2022)



Form **990**

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

OMB No. 1545-0047

**2022**  
**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**A** For the 2022 calendar year, or tax year beginning 07/01/22, and ending 06/30/23

<b>B</b> Check if applicable:	C Name of organization <b>CHILDREN'S BEREAVEMENT CENTER, INC.</b>	D Employer identification number <b>65-0918564</b>
<input type="checkbox"/> Address change	Doing business as	E Telephone number <b>305-668-4902</b>
<input type="checkbox"/> Name change	Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>6619 SOUTH DIXIE HIGHWAY, #302</b>	G Gross receipts\$ <b>1,422,733</b>
<input type="checkbox"/> Initial return	City or town, state or province, country, and ZIP or foreign postal code <b>MIAMI FL 33143</b>	
<input type="checkbox"/> Final return/terminated		
<input type="checkbox"/> Amended return		
<input type="checkbox"/> Application pending		

F Name and address of principal officer: <b>DEBRA ALBO-STEIGER</b> <b>6619 SOUTH DIXIE HIGHWAY #302</b> <b>MIAMI FL 33143</b>	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions
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I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	J Website: <b>CHILDBEREAVEMENT.ORG</b>	H(c) Group exemption number
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other	L Year of formation: <b>1999</b>	M State of legal domicile: <b>FL</b>

**Part I Summary**

<b>Activities &amp; Governance</b>	1 Briefly describe the organization's mission or most significant activities: <b>EMPOWER CHILDREN, YOUNG ADULTS AND THEIR 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.</b>		
	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)	<b>3</b>	<b>20</b>
	4 Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>20</b>
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	<b>5</b>	<b>7</b>
	6 Total number of volunteers (estimate if necessary)	<b>6</b>	<b>122</b>
	7a Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0</b>
b Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	<b>0</b>	
<b>Revenue</b>	8 Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>
	9 Program service revenue (Part VIII, line 2g)	<b>1,014,356</b>	<b>1,231,529</b>
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>112,622</b>	<b>16,546</b>
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>-25,839</b>	<b>-82,353</b>
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>145,763</b>	<b>1,278,344</b>
		<b>1,134,280</b>	<b>1,278,344</b>
<b>Expenses</b>	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		<b>0</b>
	14 Benefits paid to or for members (Part IX, column (A), line 4)		<b>0</b>
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>518,939</b>	<b>625,033</b>
	16a Professional fundraising fees (Part IX, column (A), line 11e)	<b>71,904</b>	<b>47,583</b>
	b Total fundraising expenses (Part IX, column (D), line 25) <b>258,571</b>		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>327,769</b>	<b>446,322</b>
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>918,612</b>	<b>1,118,938</b>	
19 Revenue less expenses. Subtract line 18 from line 12	<b>215,668</b>	<b>159,406</b>	
<b>Net Assets or Fund Balances</b>	20 Total assets (Part X, line 16)	<b>Beginning of Current Year</b>	<b>End of Year</b>
	21 Total liabilities (Part X, line 26)	<b>1,439,574</b>	<b>1,663,725</b>
	22 Net assets or fund balances. Subtract line 21 from line 20	<b>104,935</b>	<b>158,895</b>
	<b>1,334,639</b>	<b>1,504,830</b>	

**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.

<b>Sign Here</b>	Signature of officer <b>DEBRA ALBO-STEIGER</b>	Date			
	Type or print name and title <b>CEO</b>				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>DAVID GOLDWEITZ, CPA</b>	Preparer's signature <b>DAVID GOLDWEITZ, CPA</b>	Date <b>03/11/24</b>	Check <input type="checkbox"/> if self-employed	PTIN <b>P00228221</b>
	Firm's name <b>KSDT &amp; CO., LLC</b>	Firm's EIN <b>26-0547877</b>	Firm's address <b>9300 S DADELAND BLVD STE 600 MIAMI, FL 33156-2721</b>	Phone no. <b>305-670-3370</b>	

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

Part III Statement of Program Service Accomplishments

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

X

1 Briefly describe the organization's mission:

EMPOWER CHILDREN, YOUNG ADULTS AND THEIR 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 X

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 X

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 \$ 674,595 including grants of\$ ) (Revenue \$ )

ENABLE CHILDREN AND FAMILIES TO INTEGRATE LOSS WITH HEALTHFUL GRIEF AND MOURNING.

4b (Code: ) (Expenses \$ 43,571 including grants of\$ ) (Revenue \$ )

CHILDREN'S BEREAVEMENT CENTER GRIEF-INFORMED TRAINING TO THOSE ON THE FRONT LINES OF GRIEF IN THE COMMUNITY.

4c (Code: ) (Expenses \$ including grants of\$ ) (Revenue \$ )

N/A

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of\$ ) (Revenue \$ 112,622 )

4e Total program service expenses 718,166

**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)? <i>If "Yes," complete Schedule A</i>	X	
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? 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? <i>If "Yes," complete Schedule C, Part I</i>		X
4	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		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? <i>If "Yes," complete Schedule C, Part III</i>		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? <i>If "Yes," complete Schedule D, Part I</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? <i>If "Yes," complete Schedule D, Part II</i>		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		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? <i>If "Yes," complete Schedule D, Part IV</i>		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>		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? <i>If "Yes," complete Schedule D, Part VI</i>	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? <i>If "Yes," complete Schedule D, Part VII</i>		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? <i>If "Yes," complete Schedule D, Part VIII</i>		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? <i>If "Yes," complete Schedule D, Part IX</i>		X
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		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)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		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? <i>If "Yes," complete Schedule F, Parts I and IV</i>		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? <i>If "Yes," complete Schedule F, Parts II and IV</i>		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? <i>If "Yes," complete Schedule F, Parts III and IV</i>		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? <i>If "Yes," complete Schedule G, Part I. See instructions</i>	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? <i>If "Yes," complete Schedule G, Part II</i>	X	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		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? <i>If "Yes," complete Schedule I, Parts I and II</i>		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? If "Yes," complete Schedule I, Parts I and III		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? If "Yes," complete Schedule J	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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		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? If "Yes," complete Schedule L, Part I		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? If "Yes," complete Schedule L, Part II		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? If "Yes," complete Schedule L, Part III		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? If "Yes," complete Schedule L, Part IV		X
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		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? If "Yes," complete Schedule R, Part I		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		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)? If "Yes," complete Schedule R, Part V, line 2		
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		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? If "Yes," complete Schedule R, Part VI		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O.	X	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check 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	

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

**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 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.		
1a	20		
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?	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?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		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?		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?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	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.		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?		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?	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	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	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	X	
12c		X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	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	X	
b	Other officers or key employees of the organization	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?		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**  
**MIAMI**

**6619 SOUTH DIXIE HIGHWAY**

**FL 33143**

**305-668-4902**

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check 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 CEO	40.00 0.00	X		X				156,779	0	0
(2) MINDY CASSEL PROGRAMMING	8.00 0.00	X						13,500	0	0
(3) ALEC ADMIRE BOARD/FINANCE	2.00 0.00	X						0	0	0
(4) FERAS AHMED MARKETING	2.00 0.00	X						0	0	0
(5) JULIE FISHMAN BERKOWITZ FUNDRAISING	2.00 0.00	X						0	0	0
(6) CHIRA CASSEL PROGRAMMING	8.00 0.00	X						0	0	0
(7) MAGGIE FADER PROGRAMMING	2.00 0.00	X						0	0	0
(8) LINDA FRAZIER CHAIR/ALL COMMITTEES	2.00 0.00	X		X				0	0	0
(9) NATALIE GARCIA TREASURER/FINANCE CH	2.00 0.00	X		X				0	0	0
(10) MELISSA GOLDMAN SECRETARY/GOVERNANCE	2.00 0.00	X		X				0	0	0
(11) ELIZABETH LEIGHT PROGRAMMING	2.00 0.00	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			
(12) <b>ASHLEIGH LINDENAUER</b>	2.00								
MARKETING	0.00	X					0	0	
(13) <b>VICTOR OQUENDO</b>	2.00								
MARKETING	0.00	X					0	0	
(14) <b>JONATHAN OSBORNE</b>	2.00								
VICE CHAIR/PROGRAMMI	0.00	X		X			0	0	
(15) <b>LINDSEY PARKER</b>	2.00								
PROGRAMMING	0.00	X					0	0	
(16) <b>SANDRA SEALS</b>	2.00								
FUNDRAISING	0.00	X					0	0	
(17) <b>DANIEL SIMON</b>	2.00								
GOVERNANCE	0.00	X					0	0	
(18) <b>TERRY SMALLHORNE</b>	2.00								
PROGRAMMING	0.00	X					0	0	
(19) <b>KYLA THORPE</b>	2.00								
FINANCE	0.00	X					0	0	
<b>1b Subtotal</b>							<b>170,279</b>		
<b>c Total from continuation sheets to Part VII, Section A</b>									
<b>d Total (add lines 1b and 1c)</b>							<b>170,279</b>		

**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
<b>3</b> 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
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	X	
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <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 Revenue**

Check 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	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c	479,533			
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	751,996			
	g Noncash contributions included in lines 1a-1f	1g \$				
	<b>h Total. Add lines 1a-1f</b>		<b>1,231,529</b>			
	<b>Program Service Revenue</b>	2a <b>PROGRAM SERVICE REVENUE</b>	Business Code	112,622	112,622	
b						
c						
d						
e						
f All other program service revenue						
<b>g Total. Add lines 2a-2f</b>			<b>112,622</b>			
<b>Other Revenue</b>	3 Investment income (including dividends, interest, and other similar amounts)		16,546		16,546	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	6a	(i) Real			
			(ii) Personal			
	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	7a	(i) Securities			
			(ii) Other			
	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 \$ 479,533 of contributions reported on line 1c). See Part IV, line 18	8a		62,036			
		b Less: direct expenses	8b	144,389		
		c Net income or (loss) from fundraising events		-82,353		
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				
<b>Miscellaneous Revenue</b>	11a	Business Code				
	b					
	c					
	d All other revenue					
	<b>e Total. Add lines 11a-11d</b>					
<b>12 Total revenue. See instructions</b>		<b>1,278,344</b>	<b>112,622</b>	<b>0</b>	<b>16,546</b>	

**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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	156,779	88,350	19,902	48,527
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	382,638	215,628	48,573	118,437
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
<b>9</b> Other employee benefits	44,992	22,946	8,998	13,048
<b>10</b> Payroll taxes	40,624	20,718	8,125	11,781
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management				
<b>b</b> Legal				
<b>c</b> Accounting				
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 7	47,583			47,583
<b>f</b> Investment management fees				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	318,511	285,924	27,231	5,356
<b>12</b> Advertising and promotion				
<b>13</b> Office expenses				
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy	13,530	9,834	1,729	1,967
<b>17</b> Travel	8,422	6,562	1,187	673
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings				
<b>20</b> Interest				
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization				
<b>23</b> Insurance	21,286	2,683	18,603	
<b>24</b> 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.)				
<b>a</b> <b>MARKETING AND DEVELOPMENT</b>	50,419	45,670	38	4,711
<b>b</b> <b>OFFICE SUPPLIES</b>	27,072	14,077	7,580	5,415
<b>c</b> <b>PROGRAM SUPPLIES</b>	3,972	2,764	235	973
<b>d</b> <b>TRAINING</b>	3,110	3,010		100
<b>e</b> All other expenses				
<b>25</b> Total functional expenses. Add lines 1 through 24e	1,118,938	718,166	142,201	258,571
<b>26</b> 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 Sheet**

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

		(A) Beginning of year		(B) End of year		
<b>Assets</b>	1	Cash—non-interest-bearing	695,312	1	458,882	
	2	Savings and temporary cash investments	466,535	2	498,617	
	3	Pledges and grants receivable, net	51,000	3	5,000	
	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	1,879	9		
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	23,844		
	b	Less: accumulated depreciation	10b	23,844	10c	
	11	Investments—publicly traded securities	224,848	11	701,226	
	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	<b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	1,439,574	16	1,663,725		
<b>Liabilities</b>	17	Accounts payable and accrued expenses	8,604	17	35,316	
	18	Grants payable		18		
	19	Deferred revenue	96,331	19	123,579	
	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	<b>Total liabilities.</b> Add lines 17 through 25	104,935	26	158,895	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>					
	27	Net assets without donor restrictions		27		
	28	Net assets with donor restrictions		28		
	<b>Organizations that do not follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 29 through 33.</b>					
	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	1,334,639	31	1,504,830	
32	<b>Total net assets or fund balances</b>	1,334,639	32	1,504,830		
33	<b>Total liabilities and net assets/fund balances</b>	1,439,574	33	1,663,725		

**Part XI Reconciliation of Net Assets**

Check 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	1,278,344
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,118,938
3	Revenue less expenses. Subtract line 2 from line 1	3	159,406
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,334,639
5	Net unrealized gains (losses) on investments	5	10,785
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	1,504,830

**Part XII Financial Statements and Reporting**

Check 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 checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2b	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	
2c	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
3b	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		

**SCHEDULE A**  
**(Form 990)**

**Public Charity Status and Public Support**

OMB No. 1545-0047

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

**2022**

Department of the Treasury  
Internal Revenue Service

Attach to Form 990 or Form 990-EZ.

Open to Public  
Inspection

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

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)						
<b>Total</b>						

**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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	840,724	580,311	874,290	1,014,356	1,231,529	4,541,210
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1 through 3	840,724	580,311	874,290	1,014,356	1,231,529	4,541,210
<b>5</b> 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)						1,559,758
<b>6 Public support.</b> Subtract line 5 from line 4						2,981,452

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>7</b> Amounts from line 4	840,724	580,311	874,290	1,014,356	1,231,529	4,541,210
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	6,766	7,601	5,224	895	16,546	37,032
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>11 Total support.</b> Add lines 7 through 10						4,578,242

**12** Gross receipts from related activities, etc. (see instructions) 12 941,283

**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**

<b>14</b> Public support percentage for 2022 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	65.12%
<b>15</b> Public support percentage from 2021 Schedule A, Part II, line 14	<b>15</b>	65.53%

- 16a 33 1/3% support test—2022.** 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
- b 33 1/3% support test—2021.** 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
- 17a 10%-facts-and-circumstances test—2022.** 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
- b 10%-facts-and-circumstances test—2021.** 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
- 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

**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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6</b> Total. Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b						
<b>8</b> Public support. (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>13</b> 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

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	<b>15</b>	%
<b>16</b> Public support percentage from 2021 Schedule A, Part III, line 15	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2021 Schedule A, Part III, line 17	<b>18</b>	%

**19a** 33 1/3% support tests—2022. 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—2021. 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? <i>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.</i>		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
3b	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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
3c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
4b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
4c	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)? <i>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.</i>		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i>		
5b	<b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
5c	<b>Substitutions only.</b> 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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
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))? <i>If "Yes," provide detail in Part VI.</i>		
9b	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? <i>If "Yes," provide detail in Part VI.</i>		
9c	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? <i>If "Yes," provide detail in Part VI.</i>		
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)? <i>If "Yes," answer line 10b below.</i>		
10b	Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		



**Part IV Supporting Organizations (continued)**

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> 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?		
<b>11a</b>		
<b>b</b> A family member of a person described on line 11a above?		
<b>11b</b>		
<b>c</b> A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> 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? <i>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.</i>		
<b>1</b>		
<b>2</b> 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? <i>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.</i>		
<b>2</b>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> 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)? <i>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).</i>		
<b>1</b>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> 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?		
<b>1</b>		
<b>2</b> 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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>2</b>		
<b>3</b> 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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
<b>3</b>		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
<b>2</b> Activities Test. Answer lines 2a and 2b below.		
<b>a</b> 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? <i>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.</i>		
<b>2a</b>		
<b>b</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? <i>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.</i>		
<b>2b</b>		
<b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.		
<b>a</b> 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? <i>If "Yes" or "No," provide details in Part VI.</i>		
<b>3a</b>		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
<b>3b</b>		

**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.

<b>Section A – Adjusted Net Income</b>		(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	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

<b>Section B – Minimum Asset Amount</b>		(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	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> 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	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

<b>Section C – Distributable Amount</b>			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	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7  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 <b>Total annual distributions.</b> 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-2022	(iii) Distributable Amount for 2022
1 Distributable amount for 2022 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2022 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2022			
a From 2017 .....			
b From 2018 .....			
c From 2019 .....			
d From 2020 .....			
e From 2021 .....			
f <b>Total</b> of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2022 distributable amount			
i Carryover from 2017 not applied (see instructions)			
j <b>Remainder.</b> Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2022 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2022 distributable amount			
c <b>Remainder.</b> Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2022, 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 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 <b>Excess distributions carryover to 2023.</b> Add lines 3j and 4c.			
8 <b>Breakdown of line 7:</b>			
a Excess from 2018 .....			
b Excess from 2019 .....			
c Excess from 2020 .....			
d Excess from 2021 .....			
e Excess from 2022 .....			



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

OMB No. 1545-0047

**2022**

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<sup>1</sup>/<sub>3</sub>% 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) (2022)

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	GARFIELD CHARITABLE FOUNDATION 2901 SOUTH BAYSHORE DRIVE SUITE 3G MIAMI FL 33133	\$ 30,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	DUNSPAUGH-DALTON FOUNDATION 1500 SAN REMO AVENUE SUITE 103 CORAL GABLES FL 33146	\$ 30,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	DR. JOHN T. MACDONALD FOUNDATION 1150 MADRUGA AVE STE 215 CORAL GABLES FL 33146	\$ 50,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	BAPTIST HEALTH SOUTH FLORIDA 6855 RED ROAD SUITE 600 CORAL GABLES FL 33143	\$ 63,750	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	THE CHILDREN'S TRUST 3150 SW 3RD AVE MIAMI FL 33129	\$ 28,133	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	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.)
8	KIRK FOUNDATION 8925 SW 148 STREET SUITE 210 PALMETTO BAY FL 33176	\$ 57,342	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	FREDERICK A. DELUCA FOUNDATION 500 E BROWARD BLVD FORT LAUDERDALE FL 33394	\$ 69,321	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	QUANTUM FOUNDATION 2701 NORTH AUSTRALIAN AVE WEST PALM BEACH FL 33407	\$ 50,752	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	THE MIAMI FOUNDATION 40 NW 2RD ST, STE 305 MIAMI FL 33128	\$ 34,811	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.)

**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

Name of the organization

**CHILDREN'S BEREAVEMENT CENTER, INC.**

Employer identification number

**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"/> Protection of natural habitat <input type="checkbox"/> Preservation of open space <input type="checkbox"/> Preservation of a historically important land area <input type="checkbox"/> Preservation of a certified historic structure	
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.	<b>Held at the End of the Tax Year</b>
a Total number of conservation easements .....	<b>2a</b>
b Total acreage restricted by conservation easements .....	<b>2b</b>
c Number of conservation easements on a certified historic structure included in (a) .....	<b>2c</b>
d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register .....	<b>2d</b>
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 2(d) 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:

- c** Beginning balance .....
- d** Additions during the year .....
- e** Distributions during the year .....
- f** Ending balance .....

	Amount
<b>1c</b>	
<b>1d</b>	
<b>1e</b>	
<b>1f</b>	

**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
<b>1a</b> Beginning of year balance .....					
<b>b</b> Contributions .....					
<b>c</b> Net investment earnings, gains, and losses .....					
<b>d</b> Grants or scholarships .....					
<b>e</b> Other expenditures for facilities and programs .....					
<b>f</b> Administrative expenses .....					
<b>g</b> 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 .....

	Yes	No
<b>3a(i)</b>		
<b>3a(ii)</b>		
<b>3b</b>		

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

**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
<b>1a</b> Land .....				
<b>b</b> Buildings .....				
<b>c</b> Leasehold improvements .....				
<b>d</b> Equipment .....				
<b>e</b> Other .....		<b>23,844</b>	<b>23,844</b>	

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

**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)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

**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)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.)		

**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)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

**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)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

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





**SCHEDULE G  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

Open to Public Inspection

Name of the organization

**CHILDREN'S BEREAVEMENT CENTER, INC.**

Employer identification number

**65-0918564**

**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			
TRACY ADIRIKA 1 17980 NE 31 COURT, APT 1220 AVENTURA FL 33160	GRANTS		X	520,751	47,583	473,168
2						
3						
4						
5						
6						
7						
8						
9						
10						
<b>Total</b>				<b>520,751</b>	<b>47,583</b>	<b>473,168</b>

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

**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	
		<u>ROCKIN ON THE G</u> (event type)	<u>STEPS FOR HEALTI</u> (event type)	<u>1</u> (total number)	(add col. (a) through col. (c))	
Revenue	1	Gross receipts	269,583	182,732	89,254	541,569
	2	Less: Contributions	223,653	166,626	89,254	479,533
	3	Gross income (line 1 minus line 2)	45,930	16,106		62,036
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses	122,164	20,910	1,315	144,389
	10	Direct expense summary. Add lines 4 through 9 in column (d)				
11	Net income summary. Subtract line 10 from line 3, column (d)					-82,353

**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))	
		1	Gross revenue			
Direct Expenses	2	Cash prizes				
	3	Noncash prizes				
	4	Rent/facility costs				
	5	Other direct expenses				
	6	Volunteer labor	Yes _____ % No	Yes _____ % No	Yes _____ % No	
7	Direct expense summary. Add lines 2 through 5 in column (d)					
8	Net gaming income summary. 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: \_\_\_\_\_  
 \_\_\_\_\_



**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

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? **4a**
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? **4b**
- c** Participate in or receive payment from an equity-based compensation arrangement? **4c**
- 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? **5a**
- b** Any related organization? **5b**
- 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? **6a**
- b** Any related organization? **6b**
- 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
<b>1b</b>		
<b>2</b>		
<b>4a</b>		<b>X</b>
<b>4b</b>		<b>X</b>
<b>4c</b>		<b>X</b>
<b>5a</b>		<b>X</b>
<b>5b</b>		<b>X</b>
<b>6a</b>		<b>X</b>
<b>6b</b>		<b>X</b>
<b>7</b>		<b>X</b>
<b>8</b>		<b>X</b>
<b>9</b>		



**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				
1	DEBRA ALBO-STEIGER CEO	156,779	0	0	0	156,779	0	
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								



**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](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022****Open to Public  
Inspection**

Name of the organization

**CHILDREN'S BEREAVEMENT CENTER, INC.**

Employer identification number

**65-0918564**

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 TAXPAYER REGULARLY AND CONSISTENTLY MONITORS THE CONFLICT OF INTEREST

POLICY.

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

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

Schedule O (Form 990) 2022

Name of the organization

Employer identification number

**CHILDREN'S BEREAVEMENT CENTER, INC.**

**65-0918564**

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
PROFESSIONAL AND CONSULTING	\$ 98,796	\$ 163	\$ 4,803
CONTRACT LABOR	\$ 187,128	\$ 27,068	\$ 553
<b>TOTAL</b>	<b>\$ 285,924</b>	<b>\$ 27,231</b>	<b>\$ 5,356</b>

# Please e-Sign : June 30, 2023 Tax Return - Children's Bereavement Center Inc.

Final Audit Report

March 14, 2024

Created:	March 11, 2024
By:	KSDT CPA(nmeyers@ksdt-cpa.com)
Status:	ESigned
Transaction ID:	7PEH73YV68TMX02RX1UTU7YRPM
Documents:	CHILDREN'S BEREAVEMENT CENTER, INC 6.30.23 990.pdf

## "Please e-Sign : June 30, 2023 Tax Return - Children's Bereavement Center Inc." History

-  Document emailed to (debra@childbereavement.org) for signature  
3/11/2024 17:18:52 PM Eastern Daylight Time
-  Document viewed by (debra@childbereavement.org)  
3/11/2024 17:22:43 PM Eastern Daylight Time - IP address: 98.53.77.161
-  Document viewed by (debra@childbereavement.org)  
3/14/2024 15:24:42 PM Eastern Daylight Time - IP address: 98.53.77.161
-  Document e-signed by (debra@childbereavement.org)  
Signature Date: 3/14/2024 15:25:19 PM Eastern Daylight Time - IP address: 98.53.77.161
-  Document Signed  
3/14/2024 15:25:19 PM Eastern Daylight Time