

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)**2025**Department of the Treasury
Internal Revenue ServiceDo not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.**Open to Public Inspection**

A For the 2025 calendar year, or tax year beginning , 2025 , and ending , 20		
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C THE LIFE YOU CAN SAVE PO BOX 2135 NOVATO, CA 94948 F Name and address of principal officer: SAME AS C ABOVE	D Employer identification number 46-2100400 E Telephone number 510-299-8477 G Gross receipts \$ 12,464,270. H(a) Is this a group return for subordinates? ☐ Yes ☒ No H(b) Are all subordinates included? ☐ Yes ☐ No If "No," attach a list. See instructions. H(c) Group exemption number
I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527		
J Website: WWW.THELIFEOUCANSAVE.ORG		
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other L Year of formation: 2013 M State of legal domicile: WA		

Part I Summary			
Activities & Governance	1	Briefly describe the organization's mission or most significant activities:THE LIFE YOU CAN SAVE'S MISSION IS TO IMPROVE THE LIVES OF PEOPLE LIVING IN POVERTY BY CHANGING THE WAY PEOPLE THINK ABOUT, AND DONATE TO CHARITY. OUR VISION IS TO LIVE IN A WORLD WHERE THERE IS NO GLOBAL POVERTY.	
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3	Number of voting members of the governing body (Part VI, line 1a)	3
	4	Number of independent voting members of the governing body (Part VI, line 1b)	3
	5	Total number of individuals employed in calendar year 2025 (Part V, line 2a)	3
	6	Total number of volunteers (estimate if necessary)	10
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	10,701,427.
	9	Program service revenue (Part VIII, line 2g)	
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	149,213.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	3,841.
	12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	10,854,481.
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)
14		Benefits paid to or for members (Part IX, column (A), line 4)	
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	303,852.
16a		Professional fundraising fees (Part IX, column (A), line 11e)	
b		Total fundraising expenses (Part IX, column (D), line 25) 1,215,292.	
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,183,793.
18		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	11,400,673.
19		Revenue less expenses. Subtract line 18 from line 12	-546,192.
Net Assets or Fund Balances		20	Total assets (Part X, line 16)
	21	Total liabilities (Part X, line 26)	3,636,950.
	22	Net assets or fund balances. Subtract line 21 from line 20	1,482,585.

Part II Signature Block					
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.					
Sign Here	Signature of officer PETER SINGER		Date CHAIRMAN		
	Type or print name and title				
Paid Preparer Use Only	Preparer's name MATTHEW YOUNG	Preparer's signature MATTHEW YOUNG	Date	Check ☐ if self-employed	PTIN P03123009
	Firm's name BAY BUSINESS GROUP, LLC			Firm's EIN 203992688	
	Firm's address 6402 ARLINGTON BLVD STE 900 FALLS CHURCH, VA 22042			Phone no. 703-533-0888	
	May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No				

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:

THE LIFE YOU CAN SAVE'S MISSION IS TO IMPROVE THE LIVES OF PEOPLE LIVING IN POVERTY BY CHANGING THE WAY PEOPLE THINK ABOUT, AND DONATE TO CHARITY. OUR VISION IS TO LIVE IN A WORLD WHERE THERE IS NO GLOBAL POVERTY.

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

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code:) (Expenses \$ 10,290,952. including grants of \$) (Revenue \$)

RAISING FUNDS FOR EFFECTIVE CHARITIES: IN 2025, WE DIRECTLY PROCESSED US \$6.7M FOR OUR RECOMMENDED CHARITIES AS AGENCY FUNDS. IN ADDITION TO DONATIONS DIRECTLY PROCESSED BY OUR ORGANIZATION, WE INSPIRED DONORS TO GIVE LARGE AMOUNTS EITHER DIRECTLY TO OUR RECOMMENDED CHARITIES THEMSELVES OR THROUGH OTHER MISSION ALIGNED ORGANIZATION. GLOBALLY WE ESTIMATE THAT WE EITHER DIRECTLY RAISED OR INSPIRED US \$24 M IN DONATIONS TO EFFECTIVE CHARITIES (OUR "TOTAL MONEY MOVED" METRIC).

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

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

4e Total program service expenses 10,290,952.

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>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions.	2 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>	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II.</i>	4	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>	5	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>	6	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>	7	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>	8	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>	9	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>	10	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>	11a 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>	11b	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>	11c	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>	11d	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>	11e 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>	11f 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>	12a 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>	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a 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>	14b 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>	15 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>	16	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.</i> See instructions.	17	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>	18	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>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H.</i>	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
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>	21 X	

Part IV Checklist of Required Schedules (continued)

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

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

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable.	1a	6
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	X

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

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. 2a 3		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2b	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year? 3a		X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O. 3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 4a		X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5b		X
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T? 5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? 6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6b		
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? 7a		X
b If "Yes," did the organization notify the donor of the value of the goods or services provided? 7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year. 7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? 7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? 8		
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966? 9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? 9b		
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12. 10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. 10b		
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders. 11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year. 12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? 13a		
Note: See the instructions for additional information the organization must report on Schedule O.		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. 13b		
c Enter the amount of reserves on hand. 13c		
14a Did the organization receive any payments for indoor tanning services during the tax year? 14a		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O. 14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? 15		X
If "Yes," see the instructions and file Form 4720, Schedule N.		
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? 16		X
If "Yes," complete Form 4720, Schedule O.		
17 Section 501(c)(21) organizations. Did the trust, or 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? 17		
If "Yes," complete Form 6069.		

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

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

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed DC CA FL IL MD MI NJ NY OH VA WA

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) SEE SCH. 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. SEE SCHEDULE O

20 State the name, address, and telephone number of the person who possesses the organization's books and records.
PETER SINGER 100 N HOWARD ST. #5877 SPOKANE WA 99201 510-299-8477

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the 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			
(1) TERESA COFFEY-GORDON US DIR. OF PHILANT	40 0					X	213,771.	0.	0.
(2) LESLIE LIMPERT GLOBAL DIR. OF OPS	40 0					X	100,715.	0.	0.
(3) CHARLIE BRESLER DIRECTOR	1 0	X					0.	0.	0.
(4) PETER SINGER CHAIRMAN	6 0	X		X			0.	0.	0.
(5) NEELA SALDAHNA SECRETARY	4 0	X		X			0.	0.	0.
(6) DEIRDRE LYELL DIRECTOR	2 0	X					0.	0.	0.
(7) JESSICA LA MESA CO-CEO	30 0			X			0.	0.	0.
(8) ANDREA LA MESA CO-CEO	20 0			X			0.	0.	0.
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) _____	_____									
(16) _____	_____									
(17) _____	_____									
(18) _____	_____									
(19) _____	_____									
(20) _____	_____									
(21) _____	_____									
(22) _____	_____									
(23) _____	_____									
(24) _____	_____									
(25) _____	_____									
1b Subtotal								314,486.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								314,486.	0.	0.

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 2

3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual.*

	Yes	No
3		X

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? *If "Yes," complete Schedule J for such individual.*

4	X	
----------	---	--

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person.*

5		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
VIDACONVISTA CARRER DEL DOCTOR ROUX 55 , BARCELONA 08017 SPAIN	CONSULTING	302,077.

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 1

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c					
	d	Related organizations	1d					
	e	Government grants (contributions)	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above ...	1f	11,817,987.				
	g	Noncash contributions included in lines 1a-1f	1g	508,775.				
	h Total. Add lines 1a-1f			11,817,987.				
Program Service Revenue	Business Code							
	2a							
	b							
	c							
	d							
	e							
	f	All other program service revenue ...						
	g Total. Add lines 2a-2f							
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			104,109.			104,109.	
	4 Income from investment of tax-exempt bond proceeds							
	5 Royalties							
	6a	Gross rents	(i) Real	(ii) Personal				
			6a					
			6b					
	b Less: rental expenses							
	c Rental income or (loss)							
	d Net rental income or (loss)							
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
			7a	537,409.				
			7b	508,776.				
	b Less: cost or other basis and sales expenses							
	c Gain or (loss)							
	d Net gain or (loss)			28,633.			28,633.	
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18						
			8a					
			8b					
b Less: direct expenses								
c Net income or (loss) from fundraising events								
9a	Gross income from gaming activities. See Part IV, line 19							
		9a						
		9b						
b Less: direct expenses								
c Net income or (loss) from gaming activities								
10a	Gross sales of inventory, less returns and allowances							
		10a						
		10b						
b Less: cost of goods sold.								
c Net income or (loss) from sales of inventory								
Miscellaneous Revenue	Business Code							
	11a	CREDIT CARD REWARDS	900099	4,765.			4,765.	
	b							
	c							
	d	All other revenue						
	e Total. Add lines 11a-11d			4,765.				
12 Total revenue. See instructions			11,955,494.	0.	0.	137,507.		

Part IX Statement of Functional Expenses

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

Check if Schedule O contains a response or note to any line in this Part IX. ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.	5,780,689.	5,780,689.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22.				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	4,234,378.	4,234,378.		
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	0.	0.	0.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.	374,425.	223,667.	150,758.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9 Other employee benefits.	25,798.	15,555.	10,243.	
10 Payroll taxes.				
11 Fees for services (nonemployees):				
a Management.				
b Legal.	124,834.		124,834.	
c Accounting.				
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	208,953.	28,745.	180,208.	
12 Advertising and promotion.	356,149.			356,149.
13 Office expenses.	1,629.		1,629.	
14 Information technology.	60,369.	1,913.	58,456.	
15 Royalties.				
16 Occupancy.				
17 Travel.	126,001.		126,001.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.				
20 Interest.				
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	2,360.	2,360.		
23 Insurance.	5,326.		5,326.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a FUNDRAISING EXPENSE.	857,549.			857,549.
b MISCELLANEOUS EXPENSES.	37,290.		37,290.	
c POSTAGE AND SHIPPING.	2,821.	2,821.		
d BOOKS/SUBSCRIPTIONS/PRINTS.	1,594.			1,594.
e All other expenses.	1,415.	824.	591.	
25 Total functional expenses. Add lines 1 through 24e.	12,201,580.	10,290,952.	695,336.	1,215,292.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720).				

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash — non-interest-bearing	1,271,738.	1	1,716,117.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	88,008.	4	352,538.
	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	24,652.	9	24,647.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 14,084.		
	b Less: accumulated depreciation	10b 6,859.		
		3,717.	10c	7,225.
	11 Investments — publicly traded securities	3,731,420.	11	2,480,570.
	12 Investments — other securities. See Part IV, line 11		12	
	13 Investments — program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11		15		
16 Total assets. Add lines 1 through 15 (must equal line 33)	5,119,535.	16	4,581,097.	
Liabilities	17 Accounts payable and accrued expenses	46,518.	17	72,277.
	18 Grants payable	3,528,859.	18	3,242,438.
	19 Deferred revenue		19	
	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	61,573.	25	70,659.
	26 Total liabilities. Add lines 17 through 25	3,636,950.	26	3,385,374.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33. ☒			
	27 Net assets without donor restrictions	1,482,585.	27	1,121,165.
	28 Net assets with donor restrictions		28	74,558.
	Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. ☐			
	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		31	
	32 Total net assets or fund balances.	1,482,585.	32	1,195,723.
	33 Total liabilities and net assets/fund balances.	5,119,535.	33	4,581,097.

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	11,955,494.
2	Total expenses (must equal Part IX, column (A), line 25)	2	12,201,580.
3	Revenue less expenses. Subtract line 2 from line 1	3	-246,086.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,482,585.
5	Net unrealized gains (losses) on investments	5	-40,776.
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	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,195,723.

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

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

BAA

TEEA0112L 09/18/25

Form 990 (2025)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2025

Open to Public
Inspection

Name of the organization

THE LIFE YOU CAN SAVE

Employer identification number

46-2100400

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 must generally satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations: _____
- g Provide the following information about the supported organization(s).

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

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	7,271,955.	5,880,924.	7,438,310.	10701427.	11817986.	43,110,602.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
4 Total. Add lines 1 through 3	7,271,955.	5,880,924.	7,438,310.	10701427.	11817986.	43,110,602.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						454,712.
6 Public support. Subtract line 5 from line 4						42,655,890.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
7 Amounts from line 4	7,271,955.	5,880,924.	7,438,310.	10701427.	11817986.	43,110,602.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	4,502.	44,897.	168,844.	160,654.	132,742.	511,639.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0.
10 Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part VI.) SEE PART VI		3,963.	5,469.	3,840.	4,765.	18,037.
11 Total support. Add lines 7 through 10						43,640,278.
12 Gross receipts from related activities, etc. (see instructions)					12	0.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2025 (line 6, column (f), divided by line 11, column (f))	14	97.74 %
15 Public support percentage from 2024 Schedule A, Part II, line 14	15	96.59 %
16a 33-1/3% support test—2025. 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—2024. 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—2025. 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—2024. 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) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

15 Public support percentage for 2025 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2024 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2025 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2024 Schedule A, Part III, line 17	18	%

19a 33-1/3% support tests—2025. 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—2024.** 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 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a ☐ The organization satisfied the Activities Test. Complete line 2 below.		
b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.		
c ☐ The organization supported a governmental supported organization. Describe in Part VI how you supported a governmental supported organization (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of its supported organization(s)? 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 each of its supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
2a		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
2b		
3 Parent of Supported Organizations. Answer lines 3a, 3b, and 3c below.		
a Are the organization and its supported organization(s) part of an integrated system (for example, a hospital system)? If "Yes," provide details in Part VI .		
3a		
b Did the organization direct the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		
3b		
c Did the organization have the power to regularly appoint or elect (and remove) a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI .		
3c		

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

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

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

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

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

BAA

Schedule A (Form 990) 2025

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 – <i>provide details in Part VI</i>)	5
6	Total annual distributions. Add lines 1 through 5.	6
7	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	7
8	Distributable amount for 2025 from Section C, line 6	8
9	Line 7 amount divided by line 8 amount	9

Section E – Distribution Allocations (see instructions)

	(i) Excess Distributions	(ii) Underdistributions Pre-2025	(iii) Distributable Amount for 2025
1	Distributable amount for 2025 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2025 (reasonable cause required – <i>explain in Part VI</i>). See instructions.		
3	Excess distributions carryover, if any, to 2025		
a	From 2020		
b	From 2021		
c	From 2022		
d	From 2023		
e	From 2024		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2025 distributable amount		
i	Carryover from 2020 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2025 from Section D, line 6: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2025 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2025, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
6	Remaining underdistributions for 2025. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
7	Excess distributions carryover to 2026. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2021		
b	Excess from 2022		
c	Excess from 2023		
d	Excess from 2024		
e	Excess from 2025		

BAA

Schedule A (Form 990) 2025

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, 3b, and 3c; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5 and 7; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

PART II, LINE 10 - OTHER INCOME

NATURE AND SOURCE	2025	2024	2023	2022	2021
CREDIT CARD REWARD POINTS					
	\$ 4,765.	\$ 3,840.	\$ 5,469.	\$ 3,963.	
TOTAL	<u>\$ 4,765.</u>	<u>\$ 3,840.</u>	<u>\$ 5,469.</u>	<u>\$ 3,963.</u>	<u>\$ 0.</u>

SCHEDULE C
(Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under Section 501(c) and Section 527

Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2025

**Open to Public
Inspection**

If the organization answered "Yes" on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then:

- Section 501(c)(3) organizations: Complete Parts I-A and I-B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and I-C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then:

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions), or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then:

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization

THE LIFE YOU CAN SAVE

Employer identification number (EIN)

46-2100400

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
See instructions for definition of "political campaign activities."
- 2 Political campaign activity expenditures. See instructions. \$
- 3 Volunteer hours for political campaign activities. See instructions.

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955. \$ 0.
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955. \$ 0.
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
- 4a Was a correction made? ☐ Yes ☐ No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities. \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities. \$
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b. \$
- 4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No
- 5 Enter the names, addresses, and EINs of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

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

Schedule C (Form 990) 2025 Created 7/1/25

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)														
b Total lobbying expenditures to influence a legislative body (direct lobbying)														
c Total lobbying expenditures (add lines 1a and 1b)														
d Other exempt purpose expenditures														
e Total exempt purpose expenditures (add lines 1c and 1d)														
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 35%;">IF the amount on line 1e, column (a) or (b), is:</th> <th style="width: 65%;">THEN the lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	IF the amount on line 1e, column (a) or (b), is:	THEN the lobbying nontaxable amount is:	not over \$500,000	20% of the amount on line 1e.	over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	over \$17,000,000	\$1,000,000.		
IF the amount on line 1e, column (a) or (b), is:	THEN the lobbying nontaxable amount is:													
not over \$500,000	20% of the amount on line 1e.													
over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
over \$17,000,000	\$1,000,000.													
g Grassroots nontaxable amount (enter 25% of line 1f)														
h Subtract line 1g from line 1a. If zero or less, enter -0-														
i Subtract line 1f from line 1c. If zero or less, enter -0-														
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		☐ Yes ☐ No												

4-Year Averaging Period Under Section 501(h)
 (Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2022	(b) 2023	(c) 2024	(d) 2025	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column (e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

BAA

Schedule C (Form 990) 2025

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i.			
2a Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912.			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912.			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?		
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?		
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?		

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No;" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments, and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid):		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carry over to the reasonable estimate of nondeductible lobbying and political expenditures next year?	4	
5 Taxable amount of lobbying and political expenditures. See instructions.	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

**SCHEDULE D
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements****Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.****Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

Employer identification number

THE LIFE YOU CAN SAVE

46-2100400

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? ☐ Yes ☐ 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? ☐ Yes ☐ 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).

☐ Preservation of land for public use (for example, recreation or education)	☐ Preservation of a historically important land area
☐ Protection of natural habitat	☐ Preservation of a certified historic structure
☐ Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year _____

4 Number of states where property subject to conservation easement is located _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year \$ _____

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ 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
1c	
1d	
1e	
1f	

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 in Part XIII. ☐

Part V Endowment Funds

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

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

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

a Board designated or quasi-endowment _____ %

b Permanent endowment _____ %

c Term endowment _____ %

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

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

(i) Unrelated organizations? ☐ Yes ☐ No

(ii) Related organizations? ☐ Yes ☐ No

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐ Yes ☐ No

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land.				
b Buildings.				
c Leasehold improvements.				
d Equipment.		14,084.	6,859.	7,225.
e Other.				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)). 7,225.

BAA

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

Part VII Investments – Other Securities

N/A

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

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

Part VIII Investments – Program Related

N/A

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

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

Part IX Other Assets

N/A

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

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

Part X Other Liabilities

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

1.	(a) Description of liability	(b) Book value
	(1) Federal income taxes	
	(2) ACCURED PTO	14,786.
	(3) CREDIT CARD PAYABLE	48,026.
	(4) DUE TO VENDOR	10,120.
	(5) OTHER LIABILITY (SUSPENSE)	-2,796.
	(6) PAYROLL LIABILITIES	523.
	(7)	
	(8)	
	(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, column (B))		70,659.

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. SEE. PART. XIII. ☒

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

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

1	Total revenue, gains, and other support per audited financial statements	1	2,149,655.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-40,776.
b	Donated services and use of facilities	2b	250,000.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	209,224.
3	Subtract line 2e from line 1	3	1,940,431.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.) SEE PART XIII	4b	10,015,063.
c	Add lines 4a and 4b	4c	10,015,063.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	11,955,494.

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

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

1	Total expenses and losses per audited financial statements	1	2,436,517.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.) SEE PART XIII	2d	250,000.
e	Add lines 2a through 2d	2e	250,000.
3	Subtract line 2e from line 1	3	2,186,517.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.) SEE PART XIII	4b	10,015,063.
c	Add lines 4a and 4b	4c	10,015,063.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	12,201,580.

Part XIII Supplemental Information

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

PART X - FASB ASC 740 FOOTNOTE

THE ORGANIZATION IS EXEMPT FROM FEDERAL INCOME AND STATE INCOME TAXES, OTHER THAN UNRELATED BUSINESS INCOME, UNDER SECTION 501 (C) (3) OF THE INTERNAL REVENUE CODE AND SIMILAR STATE STATUTE. THE ORGANIZATION FILES AN ANNUAL TAX FORM, FORM 990, WITH THE INTERNAL REVENUE SERVICE. FOR THE YEAR ENDED DECEMBER 31, 2025, THE ORGANIZATION HAD NO UNRELATED BUSINESS INCOME AND AS SUCH NO PROVISIONS WERE MADE FOR INCOME TAXES. THE ORGANIZATION ADDRESSES UNCERTAIN TAX POSITIONS IN ACCORDANCE WITH ASC TOPIC 740, INCOME TAXES, WHICH PROVIDES GUIDANCE ON THE RECOGNITION, MEASUREMENT,

Part XIII Supplemental Information (continued)**PART X - FASB ASC 740 FOOTNOTE (CONTINUED)**

PRESENTATION, AND DISCLOSURE OF UNCERTAIN TAX POSITIONS IN THE FINANCIAL STATEMENTS. DURING THE YEARS 2022 TO 2025, THE YEARS MANAGEMENT CONSIDERS TO BE OPEN FOR TAX EXAMINATION, MANAGEMENT DIDN'T IDENTIFY THE EXISTENCE OF ANY UNCERTAIN TAX POSITIONS.

SCHEDULE D, PART XI, LINE 4B**OTHER REVENUE INCLUDED ON FORM 990 BUT NOT INCLUDED IN F/S**

AGENCY GRANTS.....	\$ 10,015,063.
TOTAL	<u>\$ 10,015,063.</u>

SCHEDULE D, PART XII, LINE 2D**OTHER EXPENSES AND LOSSES PER AUDITED F/S**

IN-KIND EXPENSES.....	\$ 250,000.
TOTAL	<u>\$ 250,000.</u>

SCHEDULE D, PART XII, LINE 4B**OTHER EXPENSES INCLUDED ON FORM 990 BUT NOT INCLUDED IN F/S**

AGENCY GRANTS.....	\$ 10,015,063.
TOTAL	<u>\$ 10,015,063.</u>

SCHEDULE E
(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Schools

Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or
Form 990-EZ, Part VI, line 48.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

THE LIFE YOU CAN SAVE

Employer identification number

46-2100400

Part I

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	X	
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	X	
3 Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its tax year in a manner reasonably expected to be noticed by visitors to the homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II.	X	

4 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	X	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	X	
d Copies of all material used by the organization or on its behalf to solicit contributions?	X	
If you answered "No" to any of the above, please explain. If you need more space, use Part II.		

5 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		X
b Admissions policies?		X
c Employment of faculty or administrative staff?		X
d Scholarships or other financial assistance?		X
e Educational policies?		X
f Use of facilities?		X
g Athletic programs?		X
h Other extracurricular activities?		X
If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		

6a Does the organization receive any financial aid or assistance from a governmental agency?		X
b Has the organization's right to such aid ever been revoked or suspended?		X
If you answered "Yes" on either line 6a or line 6b, explain in Part II.		

7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, as modified by Rev. Proc. 2019-22, 2019-22 I.R.B. 1260, covering racial nondiscrimination? If "No," explain in Part II.	X	

Part II **Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information. See instructions.

**SCHEDULE F
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States
Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.
Attach to Form 990.

OMB No. 1545-0047

**Open to Public
Inspection**

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

Name of the organization

THE LIFE YOU CAN SAVE

Employer identification number

46-2100400

Part I **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

- 1 For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ... ☒ **Yes** ☐ **No**
- 2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.
- 3 Activities per Region.** (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
(1) SOUTH AMERICA		1	PROGRAM SERVICES	CONTRACTOR	49,652.
(2) CENTRAL AMERICA		1	PROGRAM SERVICES	CONTRACTOR	72,484.
(3) EUROPE		4	PROGRAM SERVICES	CONTRACTOR	402,345.
EAST ASIA & THE					
(4) PACIFIC		1	PROGRAM SERVICES	CONTRACTOR	30,180.
(5) SUB-SAHARAN AFRICA		1	PROGRAM SERVICES	CONTRACTOR	10,000.
EAST ASIA & THE					
(6) PACIFIC		1	PROGRAM SERVICES	MARKETING	155,436.
(7) EUROPE		1	PROGRAM SERVICES	MARKETING	22,500.
(8) SOUTH AMERICA		1	PROGRAM SERVICES	FEES	10,810.
(9) EUROPE		2	PROGRAM SERVICES	EMPLOYEE PAYROLL	236,120.
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Subtotal.....		13			989,527.
b Total from continuation sheets to Part I.....					
c Totals (add lines 3a and 3b)...	0	13			989,527.

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

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

Part III

Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
	PART V						
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see the Instructions for Form 926).* ☐ Yes ☒ No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see the Instructions for Forms 3520 and 3520-A; don't file with Form 990).* ☐ Yes ☒ No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see the Instructions for Form 5471).* ☐ Yes ☒ No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see the Instructions for Form 8621).* ☐ Yes ☒ No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see the Instructions for Form 8865).* ☐ Yes ☒ No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see the Instructions for Form 5713; don't file with Form 990).* ☐ Yes ☒ No

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

PART III, LINE 1 - METHOD OF ACCOUNTING

THE LIFE YOU CAN SAVE FOLLOWS GAAP ACCOUNTING AND RECORDS FUNDS GIVEN AS GRANTS
TO OTHERS, RECORDED IN US DOLLARS.

SCHEDULE G
(Form 990)

(Rev. December 2024)

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 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

THE LIFE YOU CAN SAVE

Employer identification number

46-2100400

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

e [] Solicitation of nongovernment grants

b [] Internet and email solicitations

f [] Solicitation of government grants

c [] Phone solicitations

g [] Special fundraising events

d [] In-person solicitations

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 [X] 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.

Table with 6 columns: (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. Rows 1-10 and Total.

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.

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
		(event type)	(event type)	NONE (total number)	(add col. (a) through col. (c))
Revenue	1	Gross receipts			
	2	Less: Contributions			
	3	Gross income (line 1 minus line 2)			
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses			
	10	Direct expense summary. Add lines 4 through 9 in column (d)			
	11	Net income summary. Subtract line 10 from line 3, column (d)			

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming
					(add col. (a) through col. (c))
Revenue	1	Gross revenue			
	2	Cash prizes			
Direct Expenses	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	☐ 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: _____

10 a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12 Is the organization a grantor, beneficiary, or trustee of a trust; or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13 Indicate the percentage of gaming activity conducted in:
- | | | |
|-------------------------------|------|---|
| a The organization's facility | 13 a | % |
| b An outside facility | 13 b | % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

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

Name

Address

16 Gaming manager information:

Name

Gaming manager compensation \$

Description of services provided

☐

Director/officer

☐

Employee

☐

Independent contractor

17 Mandatory distributions:

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

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

SCHEDULE H
(Form 990)

Department of the Treasury
Internal Revenue Service

Hospitals

Complete if the organization answered "Yes" on Form 990, Part IV, question 20a.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2025

**Open to Public
Inspection**

Name of the organization

THE LIFE YOU CAN SAVE

Employer identification number

46-2100400

Part I Financial Assistance and Certain Other Community Benefits at Cost

	Yes	No
1a Did the organization have a financial assistance policy (FAP) during the tax year? If "No," skip to question 6a		X
b If "Yes," was it a written policy?		
2 If the organization had multiple hospital facilities, indicate which of the following best describes application of the FAP to its various hospital facilities during the tax year: ☐ Applied uniformly to all hospital facilities ☐ Applied uniformly to most hospital facilities ☐ Generally tailored to individual hospital facilities		
3 Answer the following based on the financial assistance eligibility criteria that applied to the largest number of the organization's patients during the tax year. a Did the organization use federal poverty guidelines (FPG) as a factor in determining eligibility for providing free care? If "Yes," indicate which of the following was the FPG family income limit for eligibility for free care:..... ☐ 100% ☐ 150% ☐ 200% ☐ Other _____ %		X
b Did the organization use FPG as a factor in determining eligibility for providing <i>discounted</i> care? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care:..... ☐ 200% ☐ 250% ☐ 300% ☐ 350% ☐ 400% Other _____ %		X
c If the organization used factors other than FPG in determining eligibility, describe in Part VI the criteria used for determining eligibility for free or discounted care. Include in the description whether the organization used an asset test or other threshold, regardless of income, as a factor in determining eligibility for free or discounted care.		
4 Did the organization's FAP that applied to the largest number of its patients during the tax year provide for free or discounted care to the "medically indigent"?		X
5a Did the organization budget amounts for free or discounted care provided under its FAP during the tax year?.....		X
b If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?.....		
c If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligible for free or discounted care?.....		
6a Did the organization prepare a community benefit report during the tax year?.....		X
b If "Yes," did the organization make it available to the public?..... Complete the following table using the worksheets provided in the Schedule H instructions. Do not submit these worksheets with the Schedule H.		

7 Financial Assistance and Certain Other Community Benefits at Cost

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
Financial Assistance and Means-Tested Government Programs						
a Financial assistance at cost (from Worksheet 1)						
b Medicaid (from Worksheet 3, column a)						
c Costs of other means-tested government programs (from Worksheet 3, column b)						
d Total. Financial assistance and means-tested government programs.	0	0	0.	0.	0.	
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)						
f Health professions education (from Worksheet 5)						
g Subsidized health services (from Worksheet 6)						
h Research (from Worksheet 7)						
i Cash and in-kind contributions for community benefit (from Worksheet 8)						
j Total. Other benefits.	0	0	0.	0.	0.	
k Total. Add lines 7d and 7j.	0	0	0.	0.	0.	

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule H (Form 990) 2025 Created 8/13/25

Part II Community Building Activities. Complete this table if the organization conducted any community building activities during the tax year, and describe in Part VI how its community building activities promoted the health of the communities it serves.

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community building expense	(d) Direct offsetting revenue	(e) Net community building expense	(f) Percent of total expense
1 Physical improvements and housing						
2 Economic development						
3 Community support						
4 Environmental improvements						
5 Leadership development and training for community members						
6 Coalition building						
7 Community health improvement advocacy						
8 Workforce development						
9 Other						
10 Total	0	0	0.	0.	0.	0.

Part III Bad Debt, Medicare, & Collection Practices**Section A. Bad Debt Expense**

		Yes	No
1 Did the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15?	1		X
2 Enter the amount of the organization's bad debt expense. Explain in Part VI the methodology used by the organization to estimate this amount	2		
3 Enter the estimated amount of the organization's bad debt expense attributable to patients eligible under the organization's FAP. Explain in Part VI the methodology used by the organization to estimate this amount and the rationale, if any, for including this portion of bad debt as community benefit	3		
4 Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense or the page number on which this footnote is contained in the attached financial statements.			

Section B. Medicare

5 Enter total revenue received from Medicare (including DSH and IME)	5	
6 Enter Medicare allowable costs of care relating to payments on line 5	6	
7 Subtract line 6 from line 5. This is the surplus (or shortfall)	7	
8 Describe in Part VI the extent to which any shortfall reported on line 7 should be treated as community benefit. Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6. Check the box that describes the method used: ☐ Cost accounting system ☐ Cost to charge ratio ☐ Other		

Section C. Collection Practices

9a Did the organization have a written debt collection policy during the tax year?	9a		X
b If "Yes," did the organization's collection policy that applied to the largest number of its patients during the tax year contain provisions on the collection practices to be followed for patients who are known to qualify for financial assistance? Describe in Part VI	9b		

Part IV Management Companies and Joint Ventures (owned 10% or more by officers, directors, trustees, key employees, and physicians—see instructions)

(a) Name of entity	(b) Description of primary activity of entity	(c) Organization's profit % or stock ownership %	(d) Officers', directors', trustees', or key employees' profit % or stock ownership %	(e) Physicians' profit % or stock ownership %
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				

Part V	Facility Information
---------------	-----------------------------

Section A. Hospital Facilities

(list in order of size, from largest to smallest – see instructions)

How many hospital facilities did the organization operate during the tax year? 0

Name, address, primary website address, and state license number (and if a group return, the name and EIN of the subordinate hospital organization that operates the hospital facility):

[illegible]

Part V Facility Information (continued)

Copy 1 of 1

Section B. Facility Policies and Practices

(complete a separate Section B for each of the hospital facilities or facility reporting groups listed in Part V, Section A)

Name of hospital facility or letter of facility reporting group: _____

Line number of hospital facility, or line numbers of hospital facilities in a facility reporting group (from Part V, Section A): _____

	Yes	No
Community Health Needs Assessment (CHNA)		
1 Was the hospital facility first licensed, registered, or similarly recognized by a state as a hospital facility in the current tax year or the immediately preceding tax year?	1	X
2 Was the hospital facility acquired or placed into service as a tax-exempt hospital in the current tax year or the immediately preceding tax year? If "Yes," provide details of the acquisition in Section C.	2	X
3 During the tax year or either of the 2 immediately preceding tax years, did the hospital facility conduct a CHNA? If "No," skip to line 12.	3	X
If "Yes," indicate what the CHNA report describes (check all that apply):		
a ☐ A definition of the community served by the hospital facility		
b ☐ Demographics of the community		
c ☐ Existing health care facilities and resources within the community that are available to respond to the health needs of the community		
d ☐ How data was obtained		
e ☐ The significant health needs of the community		
f ☐ Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups		
g ☐ The process for identifying and prioritizing community health needs and services to meet the community health needs		
h ☐ The process for consulting with persons representing the community's interests		
i ☐ The impact of any actions taken to address the significant health needs identified in the hospital facility's prior CHNA		
j ☐ Other (describe in Section C)		
4 Indicate the tax year the hospital facility last conducted a CHNA: _____		
5 In conducting its most recent CHNA, did the hospital facility take into account input from persons who represent the broad interests of the community served by the hospital facility, including those with special knowledge of or expertise in public health? If "Yes," describe in Section C how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted.	5	
6a Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Section C.	6a	
b Was the hospital facility's CHNA conducted with one or more organizations other than hospital facilities? If "Yes," list the other organizations in Section C.	6b	
7 Did the hospital facility make its CHNA report widely available to the public?	7	
If "Yes," indicate how the CHNA report was made widely available (check all that apply):		
a ☐ Hospital facility's website (list url): _____		
b ☐ Other website (list url): _____		
c ☐ Made a paper copy available for public inspection without charge at the hospital facility		
d ☐ Other (describe in Section C)		
8 Did the hospital facility adopt an implementation strategy to meet the significant community health needs identified through its most recently conducted CHNA? If "No," skip to line 11.	8	
9 Indicate the tax year the hospital facility last adopted an implementation strategy: _____		
10 Is the hospital facility's most recently adopted implementation strategy posted on a website?	10	
a If "Yes," list url: _____		
b If "No," is the hospital facility's most recently adopted implementation strategy attached to this return?	10b	
11 Describe in Section C how the hospital facility is addressing the significant needs identified in its most recently conducted CHNA and any such needs that are not being addressed together with the reasons why such needs are not being addressed.		
12a Did the organization incur an excise tax under section 4959 for the hospital facility's failure to conduct a CHNA as required by section 501(r)(3)?	12a	
b If "Yes" to line 12a, did the organization file Form 4720 to report the section 4959 excise tax?	12b	
c If "Yes" to line 12b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? \$ _____		

Part V Facility Information (continued)

Copy 1 of 1

Financial Assistance Policy (FAP)

Name of hospital facility or letter of facility reporting group: _____

	Yes	No
Did the hospital facility have in place during the tax year a written FAP that:		
13 Explained eligibility criteria for financial assistance and whether such assistance included free or discounted care? If "Yes," indicate the eligibility criteria explained in the FAP:	13	X
a ☐ FPG, with FPG family income limit for eligibility for free care of _____ % and FPG family income limit for eligibility for discounted care of _____ %		
b ☐ Income level other than FPG (describe in Section C)		
c ☐ Asset level		
d ☐ Medical indigency		
e ☐ Insurance status		
f ☐ Underinsurance status		
g ☐ Residency		
h ☐ Other (describe in Section C)		
14 Explained the basis for calculating amounts charged to patients?	14	X
15 Explained the method for applying for financial assistance? If "Yes," indicate how the hospital facility's FAP or FAP application form (including accompanying instructions) explained the method for applying for financial assistance (check all that apply):	15	X
a ☐ Described the information the hospital facility may require an individual to provide as part of their application		
b ☐ Described the supporting documentation the hospital facility may require an individual to submit as part of their application		
c ☐ Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process		
d ☐ Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications		
e ☐ Other (describe in Section C)		
16 Was widely publicized within the community served by the hospital facility?	16	X
If "Yes," indicate how the hospital facility publicized the policy (check all that apply):		
a ☐ The FAP was widely available on a website (list url): _____		
b ☐ The FAP application form was widely available on a website (list url): _____		
c ☐ A plain language summary of the FAP was widely available on a website (list url): _____		
d ☐ The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
e ☐ The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail)		
f ☐ A plain language summary of the FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
g ☐ Individuals were notified about the FAP by being offered a paper copy of the plain language summary of the FAP, by receiving a conspicuous written notice about the FAP on their billing statements, and via conspicuous public displays or other measures reasonably calculated to attract patients' attention		
h ☐ Notified members of the community who are most likely to require financial assistance about availability of the FAP		
i ☐ The FAP, FAP application form, and plain language summary of the FAP were translated into the primary language(s) spoken by limited-English proficiency (LEP) populations		
j ☐ Other (describe in Section C)		

Part V Facility Information (continued)

Copy 1 of 1

Billing and Collections

Name of hospital facility or letter of facility reporting group: _____

	Yes	No
17 Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written FAP that explained all of the actions the hospital facility or other authorized party may take upon nonpayment?		X
18 Check all of the following actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP:		
a ☐ Reporting to credit agency(ies)		
b ☐ Selling an individual's debt to another party		
c ☐ Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP		
d ☐ Actions that require a legal or judicial process		
e ☐ Other similar actions (describe in Section C)		
f ☐ None of these actions or other similar actions were permitted		
19 Did the hospital facility or other authorized party perform any of the following actions during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP?		X
If "Yes," check all actions in which the hospital facility or a third party engaged:		
a ☐ Reporting to credit agency(ies)		
b ☐ Selling an individual's debt to another party		
c ☐ Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP		
d ☐ Actions that require a legal or judicial process		
e ☐ Other similar actions (describe in Section C)		
20 Indicate which efforts the hospital facility or other authorized party made before initiating any of the actions listed (whether or not checked) on line 19 (check all that apply):		
a ☐ Provided a written notice about upcoming extraordinary collection actions (ECAs) and a plain language summary of the FAP at least 30 days before initiating those ECAs (if not, describe in Section C)		
b ☐ Made a reasonable effort to orally notify individuals about the FAP and FAP application process (if not, describe in Section C)		
c ☐ Processed incomplete and complete FAP applications (if not, describe in Section C)		
d ☐ Made presumptive eligibility determinations (if not, describe in Section C)		
e ☐ Other (describe in Section C)		
f ☐ None of these efforts were made		

Policy Relating to Emergency Medical Care

21 Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that required the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's FAP?	21	X	
If "No," indicate why:			
a ☐ The hospital facility did not provide care for any emergency medical conditions			
b ☐ The hospital facility's policy was not in writing			
c ☐ The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Section C)			
d ☐ Other (describe in Section C)			

Part V Facility Information *(continued)***Charges to Individuals Eligible for Assistance Under the FAP (FAP-Eligible Individuals)**

Name of hospital facility or letter of facility reporting group: _____

	Yes	No
22 Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care:		
a ☐ The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service during a prior 12-month period		
b ☐ The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period		
c ☐ The hospital facility used a look-back method based on claims allowed by Medicaid, either alone or in combination with Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period		
d ☐ The hospital facility used a prospective Medicare or Medicaid method		
23 During the tax year, did the hospital facility charge any FAP-eligible individual to whom the hospital facility provided emergency or other medically necessary services more than the amounts generally billed to individuals who had insurance covering such care?.....	23	X
If "Yes," explain in Section C.		
24 During the tax year, did the hospital facility charge any FAP-eligible individual an amount equal to the gross charge for any service provided to that individual?.....	24	X
If "Yes," explain in Section C.		

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TEEA3806L 09/10/25

Schedule H (Form 990) 2025

Part V Facility Information *(continued)*

Copy of

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20a, 20b, 20c, 20d, 20e, 21c, 21d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

Part V Facility Information *(continued)***Section D. Other Health Care Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility**
(list in order of size, from largest to smallest)

How many non-hospital health care facilities did the organization operate during the tax year? 0

Name and address	Type of facility (describe)
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	

BAA

TEEA3808L 09/10/25

Schedule H (Form 990) 2025

Part VI Supplemental Information

Provide the following information.

- 1 Required descriptions.** Provide the descriptions required for Part I, lines 3c, 6a, and 7; Part II and Part III, lines 2, 3, 4, 8, and 9b.
- 2 Needs assessment.** Describe how the organization assesses the health care needs of the communities it serves, in addition to any CHNAs reported in Part V, Section B.
- 3 Patient education of eligibility for assistance.** Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's FAP.
- 4 Community information.** Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves.
- 5 Promotion of community health.** Provide any other information important to describing how the organization's hospital facilities or other health care facilities further its exempt purpose by promoting the health of the community (for example, open medical staff, community board, use of surplus funds, etc.).
- 6 Affiliated health care system.** If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served.
- 7 State filing of community benefit report.** If applicable, identify all states with which the organization, or a related organization, files a community benefit report.

SCHEDULE I
(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.

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

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization

THE LIFE YOU CAN SAVE

Employer identification number

46-2100400

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) AGAINST MALARIA FOUNDATION 310 W 20TH STREET SUITE 300 KANSAS CITY, MO 64108	20-3069841	501 (C) (3)	324,004.	0.	CASH	GRANTMAKING	PROGRAM SUPPORT
(2) CARBON 180 1140 3RD STREET, N.E. WASHINGTON, DC 20002	81-2560407	501 (C) (3)	5,038.	0.	CASH	GRANTMAKING	PROGRAM SUPPORT
(3) EVERGREEN COLLABORATIVE PO BOX 21961 SEATTLE, WA 98101	45-2743815	501 (C) (3)	35,635.	0.	CASH	GRANTMAKING	PROGRAM SUPPORT
(4) EVIDENCE ACTION 1133 CONNECTICUT AVE, NW WASHINGTON, DC 20036	90-0874591	501 (C) (3)	360,344.	0.	CASH	GRANTMAKING	PROGRAM SUPPORT
(5) FISTULA FOUNDATION 1922 THE ALAMEDA SUITE 302 SAN JOSE, CA 95126	77-0547201	501 (C) (3)	362,795.	0.	CASH	GRANTMAKING	PROGRAM SUPPORT
(6) FRED HOLLOWS FOUNDATION 115 FIFTH AVE, 6TH FLOOR NEW YORK, NY 10003	82-2851329	501 (C) (3)	165,612.	0.	CASH	GRANTMAKING	PROGRAM SUPPORT
(7) GIVE DIRECTLY PO BOX 3221 NEW YORK, NY 10008	27-1661997	501 (C) (3)	596,394.	0.	CASH	GRANTMAKING	PROGRAM SUPPORT
(8) HELEN KELLER INTERNATIONAL ONE DAG HAMMARSKJOLD PLAZA NEW YORK, NY 10017	13-5562162	501 (C) (3)	369,627.	0.	CASH	GRANTMAKING	PROGRAM SUPPORT

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 19

3 Enter total number of other organizations listed in the line 1 table 3

Part III

Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1					
2					
3					
4					
5					
6					
7					

Part IV

Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Continuation Sheet for Schedule I (Form 990)

Attach to Form 990 to list additional information for
Schedule I (Form 990), Part II and Part III.

Continuation Page 1 of 2

Name of the organization

THE LIFE YOU CAN SAVE

Employer identification number

46-2100400

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments. (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
INNOVATIONS FOR POVERTY ACTION 228 PARK AVE S SUITE 53674 NEW YORK, NY 10003	06-1660068	501 (C) (3)	13,648.		CASH	GRANTMAKING	PROGRAM SUPPORT
LIVING GOODS 220 HALLECK STREET SAN FRANCISCO, CA 94129	20-5010527	501 (C) (3)	302,479.		CASH	GRANTMAKING	PROGRAM SUPPORT
MALARIA CONSORTIUM 8024 UPPER LAKE DRIVE RALEIGH, NC 27615	98-0627052	501 (C) (3)	321,961.		CASH	GRANTMAKING	PROGRAM SUPPORT
NEW INCENTIVES 340 S LEMON AVE WALNUT, CA 91789	45-2368993	501 (C) (3)	105,100.		CASH	GRANTMAKING	PROGRAM SUPPORT
ONE ACRE FUND 1954 FIRST STREET SUITE 183 HIGHLAND PARK, IL 60035	20-3668110	501 (C) (3)	347,095.		CASH	GRANTMAKING	PROGRAM SUPPORT
OXFAM AMERICA 226 CAUSEWAY ST, FLOOR 5 BOSTON, MA 02114	23-7069110	501 (C) (3)	24,876.		CASH	GRANTMAKING	PROGRAM SUPPORT
POPULATION SERVICES INTERNATIONAL 1120 19TH STREET NW WASHINGTON, DC 20036	56-0942853	501 (C) (3)	49,829.		CASH	GRANTMAKING	PROGRAM SUPPORT
PROJECT HEALTHY CHILDREN 200 FRIBERG PARKWAY WESTBOROUGH, MA 01581	83-0396815	501 (C) (3)	506,697.		CASH	GRANTMAKING	PROGRAM SUPPORT
SEVA FOUNDATION 1786 FIFTH STREET BERKELEY, CA 94710	38-2231279	501 (C) (3)	172,706.		CASH	GRANTMAKING	PROGRAM SUPPORT
VILLAGE ENTERPRISE 751 LAUREL STREET, PMB 222 SAN CARLOS, CA 94070	22-2852248	501 (C) (3)	397,536.		CASH	GRANTMAKING	PROGRAM SUPPORT

Continuation Sheet for Schedule I (Form 990)

Attach to Form 990 to list additional information for Schedule I (Form 990), Part II and Part III.

Continuation Page 2 of 2

Name of the organization

THE LIFE YOU CAN SAVE

Employer identification number	
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46-2100400

Part II	Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments. (Schedule I (Form 990), Part II.)
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**SCHEDULE J
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

Attach to Form 990.

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

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

THE LIFE YOU CAN SAVE

Employer identification number

46-2100400

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.

- | | |
|--|--|
| ☐ First-class or charter travel | ☐ Housing allowance or residence for personal use |
| ☐ Travel for companions | ☐ Payments for business use of personal residence |
| ☐ Tax indemnification and gross-up payments | ☐ Health or social club dues or initiation fees |
| ☐ Discretionary spending account | ☐ 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.

- | | |
|--|--|
| ☐ Compensation committee | ☐ Written employment contract |
| ☐ Independent compensation consultant | ☐ Compensation survey or study |
| ☐ Form 990 of other organizations | ☐ 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

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

9

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

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

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	TERESA COFFEY-GORDON US DIR. OF PHILANT	208,176.	0.	5,595.	0.	0.	213,771.	0.
		0.	0.	0.	0.	0.	0.	0.
2								
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16								

Part III Supplemental Information

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

SCHEDULE K
(Form 990)

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds

Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions,
explanations, and any additional information in Part VI.
Attach to Form 990.

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

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization	Employer identification number
THE LIFE YOU CAN SAVE	46-2100400

Part I Bond Issues											
(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
						Yes	No	Yes	No	Yes	No
A											
B											
C											
D											

Part II		Proceeds							
		A		B		C		D	
1	Amount of bonds retired								
2	Amount of bonds legally defeased								
3	Total proceeds of issue								
4	Gross proceeds in reserve funds								
5	Capitalized interest from proceeds								
6	Proceeds in refunding escrows								
7	Issuance costs from proceeds								
8	Credit enhancement from proceeds								
9	Working capital expenditures from proceeds								
10	Capital expenditures from proceeds								
11	Other spent proceeds								
12	Other unspent proceeds								
13	Year of substantial completion								
14	Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?	Yes	No	Yes	No	Yes	No	Yes	No
15	Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?								
16	Has the final allocation of proceeds been made?								
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?								

Part III Private Business Use

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?								
2 Are there any lease arrangements that may result in private business use of bond-financed property?								
3a Are there any management or service contracts that may result in private business use of bond-financed property?								
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property? . . .								
c Are there any research agreements that may result in private business use of bond-financed property?								
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government		%		%		%		%
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government		%		%		%		%
6 Total of lines 4 and 5		%		%		%		%
7 Does the bond issue meet the private security or payment test?								
8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued? . .								
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of.		%		%		%		%
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?								

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?								
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?								
b Exception to rebate?								
c No rebate due?								
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?								

Part IV Arbitrage (continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?								
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?								
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?								
7 Has the organization established written procedures to monitor the requirements of section 148?								

Part V Procedures To Undertake Corrective Action

Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions.

SCHEDULE L
(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27,
28a, 28b, or 28c; or Form 990-EZ, Part V, line 38a or 40b.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization

THE LIFE YOU CAN SAVE

Employer identification number

46-2100400

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only) Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b; or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

- 2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 \$
- 3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization \$

Part II Loans to and/or From Interested Persons

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												
Total						\$						

Part III Grants or Assistance Benefiting Interested Persons
Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

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

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

Part IV

Business Transactions Involving Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part V

Supplemental Information

Provide additional information for responses to questions on Schedule L. See instructions.

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

Complete if the organizations answered "Yes" on Form 990, Part IV, line 29 or 30.
Attach to Form 990.

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

OMB No. 1545-0047

2025

**Open to Public
Inspection**

Name of the organization

THE LIFE YOU CAN SAVE

Employer identification number

46-2100400

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art — Works of art				
2 Art — Historical treasures				
3 Art — Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities — Publicly traded	X	5,703	508,775.	FMV
10 Securities — Closely held stock				
11 Securities — Partnership, LLC, or trust interests				
12 Securities — Miscellaneous				
13 Qualified conservation contribution — Historic structures				
14 Qualified conservation contribution — Other				
15 Real estate — Residential				
16 Real estate — Commercial				
17 Real estate — Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other (.....)				
26 Other (.....)				
27 Other (.....)				
28 Other (.....)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgment

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If "Yes," describe in Part II.

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

	Yes	No
30a		X
31	X	
32a		X

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) 2025 Created 12/29/25

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE N
(Form 990)

Department of the Treasury
Internal Revenue Service

Liquidation, Termination, Dissolution, or Significant Disposition of Assets

Complete if the organization answered "Yes" on Form 990, Part IV, lines 31 or 32, or Form 990-EZ, line 36.
Attach certified copies of any articles of dissolution, resolutions, or plans.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2025

Open to Public
Inspection

Name of the organization

Employer identification number

THE LIFE YOU CAN SAVE

46-2100400

Part I **Liquidation, Termination, or Dissolution.** Complete this part if the organization answered "Yes" on Form 990, Part IV, line 31, or Form 990-EZ, line 36. Part I can be duplicated if additional space is needed.

1	(a) Description of asset(s) distributed or transaction expenses paid	(b) Date of distribution	(c) Fair market value of asset(s) distributed or amount of transaction expenses	(d) Method of determining FMV for asset(s) distributed or transaction expenses	(e) EIN of recipient	(f) Name and address of recipient	(g) IRC section of recipient(s) (if tax-exempt) or type of entity

2 Did or will any officer, director, trustee, or key employee of the organization:

- a Become a director or trustee of a successor or transferee organization?
- b Become an employee of, or independent contractor for, a successor or transferee organization?
- c Become a direct or indirect owner of a successor or transferee organization?
- d Receive, or become entitled to, compensation or other similar payments as a result of the organization's liquidation, termination, or dissolution?
- e If the organization answered "Yes" to any of the questions on lines 2a through 2d, provide the name of the person involved and explain in Part III

	Yes	No
2a		X
2b		X
2c		X
2d		X

Part I Liquidation, Termination, or Dissolution *(continued)*

Note. If the organization distributed all of its assets during the tax year, then Form 990, Part X, column (B), line 16 (Total assets), and line 26 (Total liabilities), should equal -0-.

	Yes	No
3 Did the organization distribute its assets in accordance with its governing instrument(s)? If "No," describe in Part III	X	
4a Is the organization required to notify the attorney general or other appropriate state official of its intent to dissolve, liquidate, or terminate?		X
b If "Yes," did the organization provide such notice?		
5 Did the organization discharge or pay all of its liabilities in accordance with state laws?	X	
6a Did the organization have any tax-exempt bonds outstanding during the year?		X
b If "Yes" to line 6a, did the organization discharge or defease all of its tax-exempt bond liabilities during the tax year in accordance with the Internal Revenue Code and state laws?		
c If "Yes," on line 6b, describe in Part III how the organization defeased or otherwise settled these liabilities. If "No" on line 6b, explain in Part III.		

Part II Sale, Exchange, Disposition, or Other Transfer of More Than 25% of the Organization's Assets. Complete this part if the organization answered "Yes" on Form 990, Part IV, line 32, or Form 990-EZ, line 36. Part II can be duplicated if additional space is needed.

1	(a) Description of asset(s) distributed or transaction expenses paid	(b) Date of distribution	(c) Fair market value of asset(s) distributed or amount of transaction expenses	(d) Method of determining FMV for asset(s) distributed or transaction expenses	(e) EIN of recipient	(f) Name and address of recipient	(g) IRC section of recipient(s) (if tax-exempt) or type of entity

2 Did or will any officer, director, trustee, or key employee of the organization:

	Yes	No
a Become a director or trustee of a successor or transferee organization?		
b Become an employee of, or independent contractor for, a successor or transferee organization?		
c Become a direct or indirect owner of a successor or transferee organization?		
d Receive, or become entitled to, compensation or other similar payments as a result of the organization's significant disposition of assets?		
e If the organization answered "Yes" to any of the questions on lines 2a through 2d, provide the name of the person involved and explain in Part III		

Part III **Supplemental Information.** Provide the information required by Part I, lines 2e, 3, and 6c, and Part II, line 2e. Also complete this part to provide any additional information.

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**Open to Public
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THE LIFE YOU CAN SAVE

Employer identification number

46-2100400

FORM 990, PART VI, LINE 2 - BUSINESS OR FAMILY RELATIONSHIP OF OFFICERS, DIRECTORS, ETC.

JESSICA LA MESA (CO-CEO) AND ANDREA LA MESA (CO-CEO) ARE MARRIED.

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

THE FORM 990 IS PREPARED BY EXTERNAL SERVICE PROVIDERS BASED ON INFORMATION PROVIDED BY MANAGEMENT. THE DRAFT RETURN IS REVIEWED BY MANAGEMENT FOR ACCURACY AND COMPLETENESS, INCLUDING FINANCIAL DATA AND DISCLOSURES. THE FORM 990 IS THEN SHARED WITH THE BOARD OF DIRECTORS PRIOR TO FILING, AND ANY COMMENTS ARE ADDRESSED BEFORE FINAL SUBMISSION.

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS

THE ORGANIZATION MONITORS COMPLIANCE WITH ITS POLICIES THROUGH REGULAR OVERSIGHT BY MANAGEMENT AND THE BOARD OF DIRECTORS. ALL EMPLOYEES AND TEAM MEMBERS ARE REQUIRED TO REVIEW AND ACKNOWLEDGE APPLICABLE POLICIES ON AN ANNUAL BASIS, INCLUDING CONFLICT OF INTEREST DISCLOSURES WHERE RELEVANT. THE CONFLICT OF INTEREST QUESTION IS RAISED AT EVERY BOARD OF DIRECTORS MEETING. ANY POTENTIAL ISSUES OR VIOLATIONS ARE REPORTED TO AND REVIEWED BY APPROPRIATE LEADERSHIP, AND CORRECTIVE ACTIONS ARE TAKEN AS NECESSARY. THE ORGANIZATION ALSO REINFORCES COMPLIANCE THROUGH ONGOING COMMUNICATION AND INTEGRATION OF POLICIES INTO ITS OPERATIONAL AND GOVERNANCE PROCESSES.

FORM 990, PART VI, LINE 18 - EXPLANATION OF OTHER MEANS FORMS AVAILABLE FOR PUBLIC INSPECTION

AS NOTED ON OUR WEBSITE, OUR GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY, A COPY OF THE LATEST FINANCIAL REPORT, REGISTRATIONS FILED BY THIS ORGANIZATION, AND A DESCRIPTION OF OUR PROGRAMS AND ACTIVITIES, MAY BE OBTAINED WITHOUT COST BY WRITING TO OUR PRINCIPAL PLACE OF BUSINESS AT: THE LIFE YOU CAN SAVE, INC., PO BOX 2135, NOVATO, CA 94948 OR BY CALLING 206-656-3510.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

NO OTHER DOCUMENTS AVAILABLE TO THE PUBLIC.

SCHEDULE R
(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Name of the organization

THE LIFE YOU CAN SAVE

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.

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

OMB No. 1545-0047

Open to Public
Inspection

Employer identification number

46-2100400

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) -----					

(2) -----					

(3) -----					

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Sec 512(b)(13) controlled entity?	
						Yes	No
(1) -----							

(2) -----							

(3) -----							

(4) -----							

Part III

Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropor- tionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) -----												

(2) -----												

(3) -----												

Part IV

Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of- year assets	(h) Percentage ownership	(i) Sec 512(b)(13) controlled entity?	
								Yes	No
(1) -----									

(2) -----									

(3) -----									

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1 a	X
b Gift, grant, or capital contribution to related organization(s)	1 b	X
c Gift, grant, or capital contribution from related organization(s)	1 c	X
d Loans or loan guarantees to or for related organization(s)	1 d	X
e Loans or loan guarantees by related organization(s)	1 e	X
f Dividends from related organization(s)	1 f	X
g Sale of assets to related organization(s)	1 g	X
h Purchase of assets from related organization(s)	1 h	X
i Exchange of assets with related organization(s)	1 i	X
j Lease of facilities, equipment, or other assets to related organization(s)	1 j	X
k Lease of facilities, equipment, or other assets from related organization(s)	1 k	X
l Performance of services or membership or fundraising solicitations for related organization(s)	1 l	X
m Performance of services or membership or fundraising solicitations by related organization(s)	1 m	X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1 n	X
o Sharing of paid employees with related organization(s)	1 o	X
p Reimbursement paid to related organization(s) for expenses	1 p	X
q Reimbursement paid by related organization(s) for expenses	1 q	X
r Other transfer of cash or property to related organization(s)	1 r	X
s Other transfer of cash or property from related organization(s)	1 s	X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Part VI

Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1) ----- ----- -----													
(2) ----- ----- -----													
(3) ----- ----- -----													
(4) ----- ----- -----													
(5) ----- ----- -----													
(6) ----- ----- -----													
(7) ----- ----- -----													
(8) ----- ----- -----													

Part VII **Supplemental Information**

Provide additional information for responses to questions on Schedule R. See instructions.

**Return by a U.S. Transferor of Property
to a Foreign Corporation**

OMB No. 1545-0026

- Go to www.irs.gov/Form926 for instructions and the latest information.
► Attach to your income tax return for the year of the transfer or distribution.

Attachment
Sequence No. **128**

Part I U.S. Transferor Information (see instructions)

Name of transferor THE LIFE YOU CAN SAVE	Identifying number (see instructions) 46-2100400
--	--

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? ☐ Yes ☒ No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations? ☐ Yes ☐ No
- b** Did the transferor remain in existence after the transfer? ☒ Yes ☐ No
- If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? ☐ Yes ☐ No
- If not, list the name and employer identification number (EIN) of the parent corporation.

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(4) been made? ☐ Yes ☒ No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets? ☐ Yes ☐ No
- c** Is the partner disposing of its **entire** interest in the partnership? ☐ Yes ☐ No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? ☐ Yes ☐ No

Part II Transferee Foreign Corporation Information (see instructions)

4 Name of transferee (foreign corporation)	5a Identifying number, if any
6 Address (including country)	5b Reference ID number (see instrs.)
7 Country code of country of incorporation or organization (see instructions)	
8 Foreign law characterization (see instructions)	

- 9** Is the transferee foreign corporation a controlled foreign corporation? ☐ Yes ☒ No

Part III Information Regarding Transfer of Property (see instructions)**Section A – Cash**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash					

10 Was cash the only property transferred?

☐ Yes ☒ No

If "Yes," skip the remainder of Part III and go to Part IV.

Section B – Other Property (other than intangible property subject to section 367(d))

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?

☐ Yes ☒ No

12 a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?

☐ Yes ☒ No

If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?

☐ Yes ☐ No

If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?

☐ Yes ☐ No

If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ▶ \$

13 Did the transferor transfer property described in section 367(d)(4)?

☐ Yes ☒ No

If "No," skip Section C and questions 14a through 15.

Section C – Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? ☐ Yes ☐ No
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? ☐ Yes ☐ No
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? ☐ Yes ☐ No
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii). ☐ Yes ☐ No ▶ \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? ☐ Yes ☐ No

Supplemental Part III Information Required To Be Reported (see instructions)**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16** Enter the transferor's interest in the transferee foreign corporation before and after the transfer.
(a) Before _____ % **(b)** After _____ %
- 17** Type of nonrecognition transaction (see instructions) ▶ _____
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- | | | |
|--|------------------------------|--|
| a Gain recognition under section 904(f)(3) | ☐ Yes | ☒ No |
| b Gain recognition under section 904(f)(5)(F) | ☐ Yes | ☒ No |
| c Recapture under section 1503(d) | ☐ Yes | ☒ No |
| d Exchange gain under section 987 | ☐ Yes | ☒ No |
- 19** Did this transfer result from a change in entity classification? ☐ Yes ☒ No
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? (See instructions). ☐ Yes ☒ No
 If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ▶ \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? ☐ Yes ☐ No
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions ☐ Yes ☒ No

Form 926 (Rev. 11-2018)

Form **3115**(Rev. December 2022)
Department of the Treasury
Internal Revenue Service**Application for Change in Accounting Method**Go to www.irs.gov/Form3115 for instructions and the latest information.

OMB No. 1545-2070

Attachment
Sequence No. **315**

Name of filer (name of parent corporation if a consolidated group) (see instructions)		Identification number (see instructions) 46-2100400	
THE LIFE YOU CAN SAVE		Principal business activity code number (see instructions)	
Number, street, and room or suite no. If a P.O. box, see the instructions. PO BOX 2135		Tax year of change begins (MM/DD/YYYY)	
City or town, state, and ZIP code NOVATO, CA 94948		Tax year of change ends (MM/DD/YYYY)	
Name of applicant(s) (if different than filer) and identification number(s) (see instructions)		Name of contact person (see instructions)	
		Contact person's telephone number	

Does the filer want to receive a copy of the change in method of accounting letter ruling or other correspondence related to this Form 3115 by fax or encrypted email attachment? If "Yes," see instructions. ☐ Yes ☐ NoIf the applicant is a member of a consolidated group, check this box ☐If Form 2848, Power of Attorney and Declaration of Representative, is attached (see instructions for when Form 2848 is required), check this box ☐**Check the box to indicate the type of applicant.**

- ☐ Individual
☐ Corporation
☐ Controlled foreign corporation (Section 957)
☐ 10/50 corporation (Section 904(d)(2)(E))
☐ Qualified personal service corporation (Section 448(d)(2))
☐ Exempt organization. Enter Code section: _____

- ☐ Cooperative (Section 1381)
☐ Partnership
☐ S corporation
☐ Insurance company (Section 816(a))
☐ Insurance company (Section 831)
☐ Other (specify): _____

Check the appropriate box to indicate the type of accounting method change being requested. See instructions.

- ☐ Depreciation or Amortization
☐ Financial Products and/or Financial Activities of Financial Institutions
☐ Other (specify): _____

Caution: To be eligible for approval of the requested change in method of accounting, the taxpayer must provide all information that is relevant to the taxpayer or to the taxpayer's requested change in method of accounting. This includes (1) all relevant information requested on this Form 3115 (including its instructions), and (2) any other relevant information, even if not specifically requested on Form 3115.**The taxpayer must attach all applicable statements requested throughout this form.**

Part I	Information for Automatic Change Request	Yes	No
1	Enter the applicable designated automatic accounting method change number ('DCN') for the requested automatic change. Enter only one DCN, except as provided for in guidance published by the IRS. If the requested change has no DCN, check 'Other,' and provide both a description of the change and a citation of the IRS guidance providing the automatic change. See instructions. a (1) DCN: _____ (2) DCN: _____ (3) DCN: _____ (4) DCN: _____ (5) DCN: _____ (6) DCN: _____ (7) DCN: _____ (8) DCN: _____ (9) DCN: _____ (10) DCN: _____ (11) DCN: _____ (12) DCN: _____ b Other ☐ Description: _____		
2	Do any of the eligibility rules restrict the applicant from filing the requested change using the automatic change procedures (see instructions)? If 'Yes,' attach an explanation		
3	Has the filer provided all the information and statements required (a) on this form and (b) by the List of Automatic Changes under which the applicant is requesting a change? See instructions.		
Note: Complete Part II and Part IV of this form, and, Schedules A through E, if applicable.			
Part II	Information for All Requests	Yes	No
4	During the tax year of change, did or will the applicant (a) cease to engage in the trade or business to which the requested change relates, or (b) terminate its existence? See instructions.		X
5	Is the applicant requesting to change to the principal method in the tax year of change under Regulations section 1.381(c)(4)-1(d)(1) or 1.381(c)(5)-1(d)(1)? If 'No,' go to line 6a. If 'Yes,' the applicant cannot file a Form 3115 for this change. See instructions.		X

Sign Here

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

Signature of filer (and spouse, if joint return)

Date

Name and title (print or type)

Preparer (other than filer/applicant)

Print/Type preparer's name

MATTHEW YOUNG

Preparer's signature

MATTHEW YOUNG

Date

Firm's name

BAY BUSINESS GROUP, LLC

Firm's address

**6402 ARLINGTON BLVD STE 900
FALLS CHURCH, VA 22042**

Part II Information for All Requests (continued)

	Yes	No
6a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any federal income tax return(s) under examination (see instructions)? If 'No,' go to line 7a.		X
b Is the method of accounting the applicant is requesting to change an issue under consideration (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s))? See instructions.		
c Enter the name and telephone number of the examining agent and the tax year(s) under examination. Name _____ Telephone number _____ Tax year(s) _____		
d Has a copy of this Form 3115 been provided to the examining agent identified on line 6c?		
7a Does audit protection apply to the applicant's requested change in method of accounting? See instructions. If 'No,' attach an explanation.		
b If 'Yes,' check the applicable box and attach the required statement. ☐ Not under exam ☐ 3-month window ☐ 120 day: Date examination ended _____ ☐ Method not before director ☐ Negative adjustment ☐ CAP: Date member joined group _____ ☐ Audit protection at end of exam ☐ Other _____		
8a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any federal income tax return(s) before Appeals and/or a federal court? If 'No,' go to line 9.		X
b Is the method of accounting the applicant is requesting to change an issue under consideration by Appeals and/or a federal court (for either the applicant or any present or former consolidated group in which the applicant was a member for the tax year(s) the applicant was a member)? See instructions. If 'Yes,' attach an explanation.		
c If 'Yes,' enter the name of the (check the box) ☐ Appeals officer and/or ☐ counsel for the government, telephone number, and the tax year(s) before Appeals and/or a federal court. Name _____ Telephone number _____ Tax year(s) _____		
d Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified on line 8c?		
9 If the applicant answered 'Yes' to line 6a and/or 8a with respect to any present or former consolidated group, attach a statement that provides each parent corporation's (a) name, (b) identification number, (c) address, and (d) tax year(s) during which the applicant was a member that is under examination, before an Appeals office, and/or before a federal court.		
10 If for federal income tax purposes, the applicant is either an entity (including a limited liability company) treated as a partnership or an S corporation, is it requesting a change from a method of accounting that is an issue under consideration in an examination, before Appeals, or before a federal court, with respect to a federal income tax return of a partner, member, or shareholder of that entity?		
11a Has the applicant, its predecessor, or a related party requested or made (under either an automatic or non-automatic change procedure) a change in method of accounting within any of the 5 tax years ending with the tax year of change? If 'No,' go to line 12.		X
b If 'Yes,' for each trade or business, attach a description of each requested change in method of accounting (including the tax year of change) and state whether the applicant received consent.		
c If any application was withdrawn, not perfected, or denied, or if a Consent Agreement granting a change was not signed and returned to the IRS, or the change was not made or not made in the requested year of change, attach an explanation.		
12 Does the applicant, its predecessor, or a related party currently have pending any request (including any concurrently filed request) for a private letter ruling, change in method of accounting, or technical advice? If 'Yes,' for each request attach a statement providing (a) the name(s) of the taxpayer, (b) identification number(s), (c) the type of request (private letter ruling, change in method of accounting, or technical advice), and (d) the specific issue(s) in the request(s).		X
13 Is the applicant requesting to change its overall method of accounting? If 'Yes,' complete Schedule A on page 4 of the form.		

Yes	No
-----	----

Yes	No
-----	----

Part IV Section 481(a) Adjustment

Yes No

- 25** Does published guidance require the applicant (or permit the applicant and the applicant is electing) to implement the requested change in method of accounting on a cut-off basis?
If 'Yes,' attach an explanation and do not complete lines 26, 27, 28, and 29 below.
- 26** Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income. \$ 0. Attach a summary of the computation and an explanation of the methodology used to determine the section 481(a) adjustment. If it is based on more than one component, show the computation for each component. If the applicant waived any deductions with respect to the method of accounting pursuant to Regulations section 1.59A-3(c)(6)(i), include a summary of the waived deductions. If more than one applicant is applying for the method change on the application, attach a list of the (a) name, (b) identification number, and (c) the amount of the section 481(a) adjustment attributable to each applicant.
- 27** Is the applicant required to take into account in the year of change any remaining portion of a section 481(a) adjustment from a prior change (see instructions)? If "Yes," enter the amount. \$
- 28** Is the applicant making an election to take the entire amount of the adjustment into account in the tax year of change?
If 'Yes,' check the box for the applicable elective provision used to make the election (see instructions).
☐ \$50,000 de minimis election ☐ Eligible acquisition transaction election
- 29** Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties?
If 'Yes,' attach an explanation.

Schedule A – Change in Overall Method of Accounting (If Schedule A applies, Part I below must be completed.)**Part I Change in Overall Method** (see instructions)

- 1** Check the appropriate boxes below to indicate the applicant's present and proposed methods of accounting.

Present method: ☐ Cash ☐ Accrual ☐ Hybrid (attach description)

Proposed method: ☐ Cash ☐ Accrual ☐ Hybrid (attach description)

- 2** Enter the following amounts as of the close of the tax year preceding the year of change. If none, state 'None.' Also, attach a statement providing a breakdown of the amounts entered on lines 2a through 2g.

	Amount
a Income accrued but not received (such as accounts receivable)	\$
b Income received or reported before it was earned (such as advanced payments). Attach a description of the income and the legal basis for the proposed method.	
c Expenses accrued but not paid (such as accounts payable)	
d Prepaid expenses previously deducted	
e Supplies on hand previously deducted and/or not previously reported	
f Inventory on hand previously deducted and/or not previously reported. Complete Schedule D, Part II.	
g Other amounts (specify). Attach a description of the item and the legal basis for its inclusion in the calculation of the section 481(a) adjustment.	
h Net section 481(a) adjustment (Combine lines 2a–2g.) Indicate whether the adjustment is an increase (+) or decrease (-) in income. Also enter the net amount of this section 481(a) adjustment amount on Part IV, line 26	\$

- 3** Is the applicant also requesting the recurring item exception under section 461(h)(3)? ☐ Yes ☐ No
- 4** Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change. Also attach a statement specifying the accounting method used when preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with the federal income tax return or other return (such as tax-exempt organization returns) for that period. If the amounts in Part I, lines 2a through 2g, do not agree with the amounts shown on the balance sheet, attach a statement explaining the differences.
- 5** Is the applicant making a change to the overall cash method or to a method in which a taxpayer uses an accrual method for purchases and sales of inventory and uses the cash method for computing all other items of income and expense (see instructions)? ☐ Yes ☐ No

Part II Change to the Cash Method for Non-Automatic Change Request (see instructions)

Applicants requesting a change to the cash method must attach the following information:

- 1** A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and materials and supplies used in carrying out the business.
- 2** An explanation as to whether the applicant is required to use an accrual method under any section of the Code or regulations.

Schedule B – Changes Related to the Deferral Method for Advance Payments, Cost Offset Methods, and/or the Applicable Financial Statement Income Inclusion Rule (see instructions)

- 1 If the applicant is requesting to change to the deferral method for advance payments under Regulations section 1.451-8(c) or (d), as described in the instructions, attach the information specified in the instructions.
- 2 If the applicant is requesting to change to or within a cost offset method under Regulations section 1.451-3(c) and/or Regulations section 1.451-8(e), as described in the instructions, attach the information specified in the instructions.
- 3 If the applicant is requesting to change to or within a method to conform to the applicable financial statement (AFS) income inclusion rule under section 451(b) and Regulations section 1.451-3, as described in the instructions, attach a detailed description of the proposed method including the information specified in the instructions.

Schedule C – Changes Within the LIFO Inventory Method (see instructions)**Part I General LIFO Information**

Complete this section if the requested change involves changes within the LIFO inventory method. Also, attach a copy of all **Forms 970, Application To Use LIFO Inventory Method**, filed to adopt or expand the use of the LIFO method.

- 1 Attach a description of the applicant's present and proposed LIFO methods and submethods for each of the following items:
 - a Valuing inventory (for example, unit method or dollar-value method).
 - b Pooling (for example, by line or type or class of goods, natural business unit, multiple pools, raw material content, simplified dollar-value method, inventory price index computation (IPIC) pools, vehicle-pool method, etc.).
 - c Pricing dollar-value pools (for example, double-extension, index, link-chain, link-chain index, IPIC method, etc.).
 - d Determining the current-year cost of goods in the ending inventory (such as, most recent acquisitions, earliest acquisitions during the current year, average cost of current-year acquisitions, rolling-average cost, or other permitted method).
- 2 If any present method or submethod used by the applicant is not the same as indicated on Form(s) 970 filed to adopt or expand the use of the method, attach an explanation.
- 3 If the proposed change is not requested for all the LIFO inventory, attach a statement specifying the inventory to which the change is and is not applicable.
- 4 If the proposed change is not requested for all of the LIFO pools, attach a statement specifying the LIFO pool(s) to which the change is applicable.
- 5 Attach a statement addressing whether the applicant values any of its LIFO inventory on a method other than cost. For example, if the applicant values some of its LIFO inventory at retail and the remainder at cost, identify which inventory items are valued under each method.
- 6 If changing to the IPIC method, attach a completed Form 970.

Part II Change in Pooling Inventories

- 1 If the applicant is proposing to change its pooling method or the number of pools, attach a description of the contents of, and state the base year for, each dollar-value pool the applicant presently uses and proposes to use.
- 2 If the applicant is proposing to use natural business unit (NBU) pools or requesting to change the number of NBU pools, attach the following information (to the extent not already provided) in sufficient detail to show that each proposed NBU was determined under Regulations sections 1.472-8(b)(1) and (2):
 - a A description of the types of products produced by the applicant. If possible, attach a brochure.
 - b A description of the types of processes and raw materials used to produce the products in each proposed pool.
 - c If all of the products to be included in the proposed NBU pool(s) are not produced at one facility, state the reasons for the separate facilities, the location of each facility, and a description of the products each facility produces.
 - d A description of the natural business divisions adopted by the taxpayer. State whether separate cost centers are maintained and if separate profit and loss statements are prepared.
 - e A statement addressing whether the applicant has inventories of items purchased and held for resale that are not further processed by the applicant, including whether such items, if any, will be included in any proposed NBU pool.
 - f A statement addressing whether all items including raw materials, goods-in-process, and finished goods entering into the entire inventory investment for each proposed NBU pool are presently valued under the LIFO method. Describe any items that are not presently valued under the LIFO method that are to be included in each proposed pool.
 - g A statement addressing whether, within the proposed NBU pool(s), there are items both sold to unrelated parties and transferred to a different unit of the applicant to be used as a component part of another product prior to final processing.
- 3 If the applicant is engaged in manufacturing and is proposing to use the multiple pooling method or raw material content pools, attach information to show that each proposed pool will consist of a group of items that are substantially similar. See Regulations section 1.472-8(b)(3).
- 4 If the applicant is engaged in the wholesaling or retailing of goods and is requesting to change the number of pools used, attach information to show that each of the proposed pools is based on customary business classifications of the applicant's trade or business. See Regulations section 1.472-8(c).

Schedule D – Change in the Treatment of Long-Term Contracts Under Section 460, Inventories, or Other Section 263A Assets (see instructions)**Part I Change in Reporting Income From Long-Term Contracts** (Also complete Part III on pages 7 and 8.)

- 1 To the extent not already provided, attach a description of the applicant's present and proposed methods for reporting income and expenses from long-term contracts. Also, attach a representative actual contract (without any deletions) for the requested change. If the applicant is a construction contractor, attach a detailed description of its construction activities.
- 2a Are the applicant's contracts long-term contracts as defined in section 460(f)(1) (see instructions)? ☐ Yes ☐ No
- b If 'Yes,' do all the contracts qualify for the exception under section 460(e) (see instructions)? ☐ Yes ☐ No
If line 2b is 'No,' attach an explanation.
- c Is the applicant requesting to use the percentage-of-completion method using cost-to-cost under Regulations section 1.460-4(b)? ☐ Yes ☐ No
- d If line 2c is 'Yes,' in computing the completion factor of a contract, will the applicant use the simplified cost-to-cost method described in Regulations section 1.460-5(c)? ☐ Yes ☐ No
- e If line 2c is 'No,' is the applicant requesting to use the exempt-contract percentage-of-completion method under Regulations section 1.460-4(c)(2)? ☐ Yes ☐ No
If line 2e is 'Yes,' attach an explanation of what method the applicant will use to determine a contract's completion factor.
If line 2e is 'No,' attach an explanation of what method the applicant is using and the authority for its use.
- 3a Does the applicant have long-term manufacturing contracts as defined in section 460(f)(2)? ☐ Yes ☐ No
- b If 'Yes,' attach a description of the applicant's manufacturing activities, including any required installation of manufactured goods.
- 4a Does the applicant enter into cost-plus long-term contracts? ☐ Yes ☐ No
- b Does the applicant enter into federal long-term contracts? ☐ Yes ☐ No

Part II Change in Valuing Inventories Including Cost Allocation Changes (Also complete Part III on pages 7 and 8.)

- 1 Attach a description of the inventory goods being changed.
- 2 Attach a description of the inventory goods (if any) NOT being changed.
- 3a Is the applicant subject to section 263A? If 'No,' go to line 4a. ☐ Yes ☐ No
- b Is the applicant's present inventory valuation method in compliance with section 263A (see instructions)? ☐ Yes ☐ No
If 'No,' attach a detailed explanation
- | | Inventory Method Being Changed | | Inventory Method Not Being Changed |
|--|--------------------------------|-----------------|------------------------------------|
| | Present method | Proposed method | Present method |
| 4a Check the appropriate boxes in the chart. | | | |
| Identification methods: | | | |
| Specific identification | | | |
| FIFO | | | |
| LIFO | | | |
| Other (attach explanation) | | | |
| Valuation methods: | | | |
| Cost | | | |
| Cost or market, whichever is lower | | | |
| Retail cost | | | |
| Retail, lower of cost or market | | | |
| Other (attach explanation) | | | |
| b Enter the value at the end of the tax year preceding the year of change. | | | |
- 5 If the applicant is changing from the LIFO inventory method to a non-LIFO method, attach the following information (see instructions).
- a Copies of Form(s) 970 filed to adopt or expand the use of the method.
- b **Only for applicants requesting a non-automatic change.** A statement describing whether the applicant is changing to the method required by Regulations section 1.472-6(a) or (b), or whether the applicant is proposing a different method.
- c **Only for applicants requesting an automatic change.** The statement required by section 23.01(5) of Rev. Proc. 2022-14 (or its successor).
- 6 Is the applicant presently using the AFS cost offset method as described in Regulations section 1.451-3(c) and/or the advance payment cost offset method described in Regulations section 1.451-8(e), or is the applicant changing to such methods for the same year of change as the requested change in inventory method? If "Yes," see the instructions for rules regarding concurrent changes. ☐ Yes ☐ No

Part III Method of Cost Allocation (Complete this part if the requested change involves either property subject to section 263A or long-term contracts as described in section 460.) See instructions.**Section A – Allocation and Capitalization Methods**

Attach a description (including sample computations) of the present and proposed method(s) the applicant uses to capitalize direct and indirect costs properly allocable to real or tangible personal property produced and property acquired for resale, or to allocate direct and indirect costs required to be allocated to long-term contracts. Include a description of the method(s) used for allocating indirect costs to intermediate cost objectives such as departments or activities prior to the allocation of such costs to long-term contracts, real or tangible personal property produced, and property acquired for resale. The description must include the following:

- 1 The method of allocating direct and indirect costs (for example, specific identification, burden rate, standard cost, or other reasonable allocation method).
- 2 The method of allocating mixed service costs (for example, direct reallocation, step-allocation, simplified service cost using the labor-based allocation ratio, simplified service cost using the production cost allocation ratio, or other reasonable allocation method).
- 3 Except for long-term contract accounting methods, the method of capitalizing additional section 263A costs (for example, simplified production with or without the historic absorption ratio election, modified simplified production with or without the historic absorption ratio election, simplified resale with or without the historic absorption ratio election including permissible variations, the U.S. ratio, or other reasonable allocation method).

Section B – Direct and Indirect Costs Required To Be Allocated

Check the appropriate boxes showing the costs that are or will be fully included, to the extent required, in the cost of real or tangible personal property produced or property acquired for resale under section 263A or allocated to long-term contracts under section 460. Mark 'N/A' in a box if those costs are not incurred by the applicant. If a box is not checked, it is assumed that those costs are not fully included to the extent required. Attach an explanation for boxes that are not checked.

	Present method	Proposed method
1 Direct material		
2 Direct labor		
3 Indirect labor		
4 Officers' compensation (not including selling activities)		
5 Pension and other related costs		
6 Employee benefits		
7 Indirect materials and supplies		
8 Purchasing costs		
9 Handling, processing, assembly, and repackaging costs		
10 Offsite storage and warehousing costs		
11 Depreciation, amortization, and cost recovery allowance for equipment and facilities placed in service and not temporarily idle		
12 Depletion		
13 Rent		
14 Taxes other than state, local, and foreign income taxes		
15 Insurance		
16 Utilities		
17 Maintenance and repairs that relate to a production, resale, or long-term contract activity ..		
18 Engineering and design costs (not including section 174 research and experimental expenses)		
19 Rework labor, scrap, and spoilage		
20 Tools and equipment		
21 Quality control and inspection		
22 Bidding expenses incurred in the solicitation of contracts awarded to the applicant		
23 Licensing and franchise costs		
24 Capitalizable service costs (including mixed service costs)		
25 Administrative costs (not including any costs of selling or any return on capital)		
26 Research and experimental expenses attributable to long-term contracts		
27 Interest		
28 Other costs (Attach a list of these costs)		

Part III Method of Cost Allocation (continued) See instructions.**Section C – Other Costs Not Required To Be Allocated** (Complete Section C only if the applicant is requesting to change its method for these costs.)

	Present method	Proposed method
1 Marketing, selling, advertising, and distribution expenses.....		
2 Research and experimental expenses not included in Section B, line 26.....		
3 Bidding expenses not included in Section B, line 22.....		
4 General and administrative costs not included in Section B.....		
5 Income taxes.....		
6 Cost of strikes.....		
7 Warranty and product liability costs.....		
8 Section 179 costs.....		
9 On-site storage.....		
10 Depreciation, amortization, and cost recovery allowance not included in Section B, line 11..		
11 Other costs (Attach a list of these costs.).....		

Schedule E – Change in Depreciation or Amortization (see instructions)

Applicants requesting approval to change their method of accounting for depreciation or amortization complete this section. Applicants **must** provide this information for each item or class of property for which a change is requested.

Note: See the **Summary of the List of Automatic Accounting Method Changes** in the instructions for information regarding automatic changes under sections 56, 167, 168, or 197, or former sections 168, 1400I, or 1400L. **Do not** file Form 3115 with respect to certain late elections and election revocations. See instructions.

- 1 Is depreciation for the property determined under Regulations section 1.167(a)-11 (CLADR)? ☐ Yes ☐ No
If 'Yes,' the only changes permitted are under Regulations section 1.167(a)-11(c)(1)(iii).
- 2 Is any of the depreciation or amortization required to be capitalized under any Code section, such as section 263A? .. ☐ Yes ☐ No
If 'Yes,' enter the applicable section _____
- 3 Has a depreciation, amortization, expense, or disposition election been made for the property, such as the election under sections 168(f)(1), 168(i)(4), 179, 179C, or Regulations section 1.168(i)-8(d)? ☐ Yes ☐ No
If 'Yes,' state the election made _____
- 4a Attach a statement describing the property subject to the change. Include the property's description, type, placed-in-service year, and use in the applicant's trade or business or income-producing activity. Also include the type and amount of any federal tax credit claimed or grant received, along with any necessary adjustments to basis required under the Internal Revenue Code, with respect to the property.
- b If the property is residential rental property, did the applicant live in the property before renting it?..... ☐ Yes ☐ No
- c Is the property public utility property?..... ☐ Yes ☐ No
- 5 To the extent not already provided in the applicant's description of its present method, attach a statement explaining how the property is treated under the applicant's present method (for example, depreciable property, inventory property, supplies under Regulations section 1.162-3, nondepreciable section 263(a) property, property deductible as a current expense, etc.).
- 6 If the property is not currently treated as depreciable or amortizable property, attach a statement of the facts supporting the proposed change to depreciate or amortize the property.
- 7 If the property is currently treated and/or will be treated as depreciable or amortizable property, provide the following information for both the present (if applicable) and proposed methods:
 - a The Code section under which the property is or will be depreciated or amortized (for example, section 168(g)).
 - b The applicable asset class from Rev. Proc. 87-56, 1987-2 C.B. 674, for each asset depreciated under section 168 (MACRS) or under former section 1400L; the applicable asset class from Rev. Proc. 83-35, 1983-1 C.B. 745, for each asset depreciated under former section 168 (ACRS); an explanation why no asset class is identified for each asset for which an asset class has not been identified by the applicant.
 - c The facts to support the asset class for the proposed method.
 - d The depreciation or amortization method of the property, including the applicable Code section (for example, 200% declining balance method under section 168(b)(1)).
 - e The useful life, recovery period, or amortization period of the property.
 - f The applicable convention of the property.
 - g Whether the additional first-year special depreciation allowance (for example, as provided by section 168(k), 168(l), 168(m), or former section 168(n), 1400L(b), or 1400N(d)) was or will be claimed for the property. If not, also provide an explanation as to why no special depreciation allowance was or will be claimed.
 - h Whether the property was or will be in a single asset account, a multiple asset account, or a general asset account.

Form **4562**Department of the Treasury
Internal Revenue Service**Depreciation and Amortization**
(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2025Attachment
Sequence No. **179**

Name(s) shown on return

THE LIFE YOU CAN SAVE

Business or activity to which this form relates

FORM 990/990-PF

Identifying number

46-2100400

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2024 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instrs ..	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2026. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	2,391.

Part III MACRS Depreciation (Don't include listed property. See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2025	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here. ☐		

Section B — Assets Placed in Service During 2025 Tax Year Using the General Depreciation System

(a) Classification of property (see instructions)	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h 50-year property			50 yrs	MM	S/L	
i Residential rental property			27.5 yrs	MM	S/L	
j Nonresidential real property			39 yrs	MM	S/L	

Section C — Assets Placed in Service During 2025 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L	
b 12-year			12 yrs		S/L	
c 30-year			30 yrs	MM	S/L	
d 40-year			40 yrs	MM	S/L	
e 50-year			50 yrs	MM	S/L	

BAA For Paperwork Reduction Act Notice, see separate instructions.

FDIZ0812L 12/19/25

Form **4562** (2025) Created 10/9/25

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28.....	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions.....	22	2,391.
23a	For assets shown in Part III that are placed in service during the current tax year, and have costs capitalized under section 263A, enter the amount of the basis attributable to interest costs capitalized under section 263A(f). .	23a	
b	For assets shown in Part III that are placed in service during the current tax year, and have costs capitalized under section 263A, enter the amount of the basis attributable to costs capitalized under section 263A other than interest costs capitalized under section 263A(f).....	23b	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A — Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a	Do you have evidence to support the business/investment use claimed?.....	☐ Yes	☐ No
b	If "Yes," is the evidence written?.....	☐ Yes	☐ No
c	Do you own, lease, or charter an aircraft? Check all that apply. See instructions.....	☐ Own	☐ Lease ☐ Charter

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25	Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions.....	25						
26	Property used more than 50% in a qualified business use:							
27	Property used 50% or less in a qualified business use:							
28	Add amounts in column (h), lines 25 through 27. Enter here and on line 21.....	28						
29	Add amounts in column (i), line 26. Enter here and on line 7.....	29						

Section B — Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30	Total business/investment miles driven during the year (don't include commuting miles).....					
31	Total commuting miles driven during the year.....					
32	Total other personal (noncommuting) miles driven.....					
33	Total miles driven during the year. Add lines 30 through 32.....					
	Yes	No	Yes	No	Yes	No
34	Was the vehicle available for personal use during off-duty hours?.....					
35	Was the vehicle used primarily by a more than 5% owner or related person?.....					
36	Is another vehicle available for personal use?.....					

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.) (continued)**Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions.		
Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' don't complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2025 tax year (see instructions):					
43 Amortization of costs that began before your 2025 tax year				43	
44 Total. Add amounts in column (f). See the instructions for where to report.				44	

Form **4562** (2025)

Form **5471**

(Rev. December 2025)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect
to Certain Foreign Corporations**Go to www.irs.gov/Form5471 for instructions and the latest information.Information furnished for the foreign corporation's annual accounting period (tax year required by
section 898) (see instructions) beginning , , and ending , , and ending , ,

OMB No. 1545-0123

Attachment
Sequence No. **121**

Name of person filing this return

A Identifying number

Number and street. If a P.O. box, see instructions.

Room or suite no.

B Category of filer (See instructions. Check applicable box(es).):1a ☐ 1b ☐ 1c ☐ 2 ☐ 3 ☐ 4 ☐ 5a ☐ 5b ☐ 5c ☐

City or town

State

ZIP code

**C Enter the total percentage of the foreign corporation's voting stock you
owned at the end of its annual accounting period** %

Filer's tax year beginning 1/01 , 2025 , and ending 12/31 , 2025

D Check box if this is a final Form 5471 for the foreign corporation. ☐**E** Check if any excepted specified foreign financial assets are reported on this form (see instructions). ☐**F** Check the box if this Form 5471 has been completed using "Alternative Information" under Rev. Proc. 2019-40. ☐**G** If the box on line F is checked, enter the corresponding code for "Alternative Information" (see instructions).**H** Person(s) on whose behalf this information return is filed:

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S.
dollars unless otherwise indicated.

1a Name and address of foreign corporation				b(1) Employer identification number, if any		
			b(2) Reference ID number (see instructions)			
			b(3) Previous reference ID number(s), if any (see instructions)			
			c Country under whose laws incorporated			
d Date of incorporation	e Principal place of business	f Principal business activity code number	g Principal business activity	h Functional currency code		

2 Provide the following information for the foreign corporation's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States	b If a U.S. income tax return was filed, enter:	
	(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)
c Name and address of foreign corporation's statutory or resident agent in country of incorporation	d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different	

Schedule A Stock of the Foreign Corporation

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period

BAA For Paperwork Reduction Act Notice, see instructions.

CPC8712L 12/15/25

Form **5471** (Rev. 12-2025) Created 12/9/25

Schedule B Shareholders of Foreign Corporation**Part I U.S. Shareholders of Foreign Corporation** (see instructions)

(a) Name, address, and identifying number of shareholder	(b) Description of each class of stock held by shareholder. Note: This description should match the corresponding description entered in Schedule A, column (a).	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period	(e) Pro rata share of subpart F income (enter as a percentage)

Part II Direct Shareholders of Foreign Corporation (see instructions)

(a) Name, address, and identifying number of shareholder. Also, include country of incorporation or formation, if applicable.	(b) Description of each class of stock held by shareholder. Note: This description should match the corresponding description entered in Schedule A, column (a).	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. generally accepted accounting principles (GAAP). Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for dollar approximate separate transactions method (DASTM) corporations.

		Functional Currency	U.S. Dollars
I N C O M E	1 a Gross receipts or sales.....	1 a	
	b Returns and allowances.....	1 b	
	c Subtract line 1b from line 1a.....	1 c	
	2 Cost of goods sold.....	2	
	3 Gross profit (subtract line 2 from line 1c).....	3	
	4 Dividends.....	4	
	5 Interest.....	5	
	6 a Gross rents.....	6 a	
	b Gross royalties and license fees.....	6 b	
	7 Net gain or (loss) on sale of capital assets.....	7	
D E D U C T I O N S	8 a Foreign currency transaction gain or loss—unrealized.....	8 a	
	b Foreign currency transaction gain or loss—realized.....	8 b	
	9 Other income (attach statement).....	9	
	10 Total income (add lines 3 through 9).....	10	
	11 Compensation not deducted elsewhere.....	11	
	12 a Rents.....	12 a	
	b Royalties and license fees.....	12 b	
	13 Interest.....	13	
N E T I N C O M E	14 Depreciation not deducted elsewhere.....	14	
	15 Depletion.....	15	
	16 Taxes (exclude income tax expense (benefit)).....	16	
	17 Other deductions (attach statement — exclude income tax expense (benefit)).....	17	
	18 Total deductions (add lines 11 through 17).....	18	
	19 Net income or (loss) before unusual or infrequently occurring items, and income tax expense (benefit) (subtract line 18 from line 10).....	19	
	20 Unusual or infrequently occurring items.....	20	
	21 a Income tax expense (benefit)—current.....	21 a	
Other Comprehen- sive Income	b Income tax expense (benefit)—deferred.....	21 b	
	22 Current year net income or (loss) per books (combine lines 19 through 21b).....	22	
	23 a Foreign currency translation adjustments.....	23 a	
	b Other.....	23 b	
	c Income tax expense (benefit) related to other comprehensive income.....	23 c	
	24 Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c).....	24	

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1 Cash.....	1		
2a Trade notes and accounts receivable.....	2a		
b Less allowance for bad debts.....	2b	()	()
3 Derivatives.....	3		
4 Inventories.....	4		
5 Other current assets (attach statement).....	5		
6 Loans to shareholders and other related persons.....	6		
7 Investment in subsidiaries (attach statement).....	7		
8 Other investments (attach statement).....	8		
9a Buildings and other depreciable assets.....	9a		
b Less accumulated depreciation.....	9b	()	()
10a Depletable assets.....	10a		
b Less accumulated depletion.....	10b	()	()
11 Land (net of any amortization).....	11		
12 Intangible assets:			
a Goodwill.....	12a		
b Organization costs.....	12b		
c Patents, trademarks, and other intangible assets.....	12c		
d Less accumulated amortization for lines 12a, 12b, and 12c.....	12d	()	()
13 Other assets (attach statement).....	13		
14 Total assets.....	14		
Liabilities and Shareholders' Equity			
15 Accounts payable.....	15		
16 Other current liabilities (attach statement).....	16		
17 Derivatives.....	17		
18 Loans from shareholders and other related persons.....	18		
19 Other liabilities (attach statement).....	19		
20 Capital stock:			
a Preferred stock.....	20a		
b Common stock.....	20b		
21 Paid-in or capital surplus (attach reconciliation).....	21		
22 Retained earnings.....	22		
23 Less cost of treasury stock.....	23	()	()
24 Total liabilities and shareholders' equity.....	24		

Schedule G Other Information

	Yes	No
1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership?..... If "Yes," see the instructions for required statement.		
2 During the tax year, did the foreign corporation own an interest in any trust?.....		
3a During the tax year, did the foreign corporation own any foreign entities that were disregarded as separate from their owner under Regulations sections 301.7701-2 and 301.7701-3 or did the foreign corporation own any foreign branches (see instructions)?..... If "Yes," you are generally required to attach Form 8858 for each entity or branch (see instructions).		
b During the tax year, did the foreign corporation have one or more qualified business units as defined in section 989(a) with a functional currency different than its owner?..... If "Yes," enter number of Forms 8964-TRA attached to Form 5471.....		
4a During the tax year, did the filer pay or accrue any base erosion payment under section 59A(d) to the foreign corporation or did the filer have a base erosion tax benefit under section 59A(c)(2) with respect to a base erosion payment made or accrued to the foreign corporation (see instructions)?..... If "Yes," complete lines 4b and 4c.		
b Enter the total amount of the base erosion payments..... \$		
c Enter the total amount of the base erosion tax benefits..... \$		

Schedule G Other Information (continued)

	Yes	No
5a During the tax year, did the foreign corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? If "Yes," complete line 5b.		
b Enter the total amount of the disallowed deductions (see instructions). \$		
6a Is the filer claiming a foreign-derived intangible income (FDII) deduction (under section 250) with respect to any transactions with the foreign corporation? If "Yes," complete lines 6b, 6c, and 6d. See instructions.		
b Enter the amount of gross receipts derived from all sales of general property to the foreign corporation that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) \$		
c Enter the amount of gross receipts derived from all sales of intangible property to the foreign corporation that the filer included in its computation of FDDEI \$		
d Enter the amount of gross receipts derived from all services provided to the foreign corporation that the filer included in its computation of FDDEI \$		
7 During the tax year, was the foreign corporation a participant in any cost sharing arrangement? If the answer to question 7 is "Yes," complete a separate Schedule G-1 for each cost sharing arrangement in which the foreign corporation was a participant during the tax year.		
8 After April 25, 2014, did the foreign corporation purchase stock or securities of a shareholder of the foreign corporation for use in a triangular reorganization (within the meaning of Regulations section 1.358-6(b)(2))?		
9a Did the foreign corporation receive any intangible property in a prior year or the current tax year for which the U.S. transferor is required to report a section 367(d) annual income inclusion for the tax year? If "Yes," go to line 9b.		
b Enter in functional currency the amount of the earnings and profits reduction pursuant to section 367(d)(2)(B) for the tax year. \$		
10 During the tax year, was the foreign corporation an expatriated foreign subsidiary under Regulations section 1.7874-12(a)(9)? If "Yes," see instructions and attach statement.		
11 During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4? If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G).		
12 During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		
13 During the tax year, did the foreign corporation pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		
14 Did you answer "Yes" to any of the questions in the instructions for line 14?		
If "Yes," enter the corresponding code(s) from the instructions and attach statement		
15 Does the foreign corporation have interest expense disallowed under section 163(j) (see instructions)? If "Yes," enter the amount \$		
16 Does the foreign corporation have previously disallowed interest expense under section 163(j) carried forward to the current tax year (see instructions)? If "Yes," enter the amount \$		
17a Did any extraordinary reduction with respect to a controlling section 245A shareholder occur during the tax year (see instructions)?		
b If the answer to question 17a is "Yes," was an election made to close the tax year such that no amount is treated as an extraordinary reduction amount or tiered extraordinary reduction amount (see instructions)?		
18a Did the filer have any loan to or from the foreign corporation to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the filer used a rate of interest within the relevant safe-haven range (100% to 130% of the applicable Federal rate (AFR) for the relevant term)?		
b Did the filer have any loan to or from the foreign corporation to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the filer used a rate of interest outside the relevant safe-haven range (100% to 130% of the AFR for the relevant term)?		
19a Did the filer issue a covered debt instrument in any of the transactions described in Regulations section 1.385-3(b)(2) with respect to the foreign corporation during the tax year, or, did the filer issue or refinance indebtedness owed to the foreign corporation during the 36 months before or after the date of a distribution or acquisition described in Regulations section 1.385-3(b)(3)(i) made by the filer, and either the issuance or refinance of indebtedness, or the distribution or acquisition, occurred during the tax year?		

Schedule G Other Information (continued)

Yes No

b If the answer to question 19a is "Yes," provide the following.

(1) The amount of such transaction(s), distribution(s), and acquisition(s)..... \$

(2) The amount of such related party indebtedness..... \$

20 a During the tax year, did the foreign corporation pay or accrue any Top-up Tax? See instructions.....

b If the answer to question 20a is "Yes," enter the amount of each type of tax paid or accrued. See instructions.

(1) Income Inclusion Rule (IIR) (or similar taxes)..... \$

(2) Qualified Domestic Minimum Top-up Tax (QDMTT) (or similar taxes)..... \$

(3) UTPR (or similar taxes)..... \$

21 a During the tax year, was any portion of any increase or decrease to the earnings and profits of the foreign corporation (including previously taxed earnings and profits described in section 959) attributable to a transaction described in section 304?.....

b If the answer to question 21a is "Yes," provide the following in functional currency, reporting an increase as a positive number and a decrease as a negative number.

(1) The change in previously taxed earnings and profits described in section 959(c)(1) and (c)(2).....

(2) The change in other earnings and profits described in section 959(c)(3).....

Schedule I Summary of Shareholder's Income From Foreign Corporation (see instructions)

If item H on page 1 is completed, a separate Schedule I must be filed for each Category 4, 5a, or 5b filer for whom reporting is furnished on this Form 5471. This Schedule I is being completed for:

Name of U.S. shareholder

Identifying number

1 a Section 964(e)(4) subpart F dividend income from the sale of stock of a lower-tier foreign corporation (see instructions).....	1 a	
b Section 245A(e)(2) subpart F income from hybrid dividends of tiered corporations (see instructions).....	1 b	
c Subpart F income from tiered extraordinary disposition amounts not eligible for subpart F exception under section 954(c)(6).....	1 c	
d Subpart F income from tiered extraordinary reduction amounts not eligible for subpart F exception under section 954(c)(6).....	1 d	
e Section 954(c) Subpart F Foreign Personal Holding Company Income (enter result from Worksheet A).....	1 e	
f Section 954(d) Subpart F Foreign Base Company Sales Income (enter result from Worksheet A).....	1 f	
g Section 954(e) Subpart F Foreign Base Company Services Income (enter result from Worksheet A).....	1 g	
h Other subpart F income (enter result from Worksheet A).....	1 h	
2 Earnings invested in U.S. property (enter the result from Worksheet B).....	2	
3 Reserved for future use.....	3	
4 Factoring income.....	4	
See instructions for reporting amounts on lines 1, 2, and 4 on your income tax return.		
5 a Section 245A eligible dividends (see instructions).....	5 a	
b Extraordinary disposition amounts (see instructions).....	5 b	
c Extraordinary reduction amounts (see instructions).....	5 c	
d Section 245A(e) dividends (see instructions).....	5 d	
e Dividends not reported on line 5a, 5b, 5c, or 5d.....	5 e	
6 Exchange gain or (loss) on a distribution of previously taxed earnings and profits.....	6	

7 a Was any income of the foreign corporation blocked?.....

b Did any such income become unblocked during the tax year (see section 964(b))?.....

If the answer to either question is "Yes," attach an explanation.

8 a Did this U.S. shareholder have an extraordinary disposition (ED) account with respect to the foreign corporation at any time during the tax year (see instructions)?.....

b If the answer to question 8a is "Yes," enter the U.S. shareholder's ED account balance at the beginning of the CFC year \$ and at the end of the tax year \$. Provide an attachment detailing any changes from the beginning to the ending balances.

c Enter the CFC's aggregate ED account balance with respect to all U.S. shareholders at the beginning of the CFC year \$ and at the end of the tax year \$. Provide an attachment detailing any changes from the beginning to the ending balances.

9 Enter the sum of the hybrid deduction accounts with respect to stock of the foreign corporation (see instructions) \$

Yes No

**SCHEDULE E
(Form 5471)**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service

Name of person filing Form 5471

Income, War Profits, and Excess Profits Taxes Paid or Accrued► **Attach to Form 5471.**► **Go to *www.irs.gov/Form5471* for instructions and the latest information.**

OMB No. 1545-0123

Name of foreign corporation		EIN (if any)	Identifying number
			Reference ID number (see instructions)

- a** Separate Category (Enter code — see instructions.) ►
- b** If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ►
- c** If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) ►

Part I Taxes for Which a Foreign Tax Credit Is Allowed**Section 1 — Taxes Paid or Accrued Directly by Foreign Corporation**

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Unsuspended Taxes	(d) Country or U.S. Possession to Which Tax Is Paid (Enter code—see instructions. Use a separate line for each.)	(e) Foreign Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)	(f) U.S. Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)	
1			☐				
2			☐				
3			☐				
4			☐				
	(g) Income Subject to Tax in the Foreign Jurisdiction (see instructions)	(h) If taxes are paid on U.S. source income, check box	(i) Local Currency in Which Tax Is Payable (enter code — see instructions)	(j) Tax Paid or Accrued (in local currency in which the tax is payable)	(k) Conversion Rate to U.S. Dollars	(l) In U.S. Dollars (divide column (j) by column (k))	(m) In Functional Currency of Foreign Corporation
1		☐					
2		☐					
3		☐					
4		☐					
5	Total (combine lines 1 through 4 of column (l)). Also report amount on Schedule E-1, line 4. ►						
6	Total (combine lines 1 through 4 of column (m)). ►						

Section 2—Taxes Deemed Paid by Foreign Corporation

	(a) Name of Lower-Tier Distributing Foreign Corporation	(b) EIN or Reference ID Number of Lower-Tier Distributing Foreign Corporation	(c) Country or U.S. Possession to Which Tax Is Paid (Enter code—see instructions. Use a separate line for each.)	(d) PTEP Group (enter code)	(e) Annual PTEP Account (enter year)
1					
2					
3					
4					
	(f) PTEP Distributed (enter amount in functional currency)	(g) Total Amount of PTEP in the PTEP Group (in functional currency)	(h) Total Amount of the PTEP Group Taxes With Respect to PTEP Group (USD)	(i) Foreign Income Taxes Properly Attributable to PTEP and not Previously Deemed Paid ((column (f)/column (g)) x column (h)) (USD)	
1					
2					
3					
4					
5	Total (combine lines 1 through 4 of column (i)). Also report amount on Schedule E-1, line 6. ►				

Name of foreign corporation	EIN (if any)	Reference ID number (see instructions)
-----------------------------	--------------	--

a Separate Category (Enter code — see instructions.) ▶ _____
b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ▶ _____
c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) ▶ _____

Part II Election

For tax years beginning after December 31, 2004, has an election been made under section 986(a)(1)(D) to translate taxes using the exchange rate on the date of payment?

☐ Yes ☒ No If "Yes," state date of election ▶ _____
Part III Taxes for Which a Foreign Tax Credit Is Disallowed (Enter in functional currency of foreign corporation.)

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Section 901 (j)	(d) Section 901(k) and (l)	(e) Section 901(m)	(f) U.S. Taxes	(g) Suspended Taxes	(h) Other	(i) Total
1									
2									
3	In functional currency (combine lines 1 and 2)..... ▶								
4	In U.S. dollars (translated at the average exchange rate, as defined in section 989(b)(3) and related regulations (see instructions))..... ▶								

Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Earnings and Profits (E&P) of Foreign Corporation**IMPORTANT:** Enter amounts in U.S. dollars.

		Taxes related to:			
		(a) Subpart F Income	(b) Tested Income	(c) Residual Income	(d) Suspended Taxes
1a	Balance at beginning of year (as reported in prior year Schedule E-1)	0 .	0 .	0 .	
b	Beginning balance adjustments (attach statement)				
c	Adjusted beginning balance (combine lines 1a and 1b)				
2	Adjustment for foreign tax redetermination				
3a	Taxes unsuspended under anti-splitter rules				
b	Taxes suspended under anti-splitter rules				
4	Taxes reported on Schedule E, Part I, Section 1, line 5, column (l)				
5	Taxes carried over in nonrecognition transactions				
6	Taxes reported on Schedule E, Part I, Section 2, line 5, column (i)				
7	Other adjustments (attach statement)				
8	Taxes paid or accrued on current income/E&P or accumulated E&P (combine lines 1c through 7)				
9	Taxes deemed paid with respect to inclusions (see instructions)				
10	Taxes deemed paid with respect to actual distributions				
11	Taxes on amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P				
12	Other (attach statement)				
13	Balance of taxes paid or accrued (combine lines 8 through 12 in columns (a), (b), and (c))				
14	Reserved for future use				
15	Reduction for other taxes not deemed paid				
16	Balance of taxes paid or accrued at the beginning of the next year. Line 16, columns (a), (b), and (c) must always equal zero. So, if necessary, enter negative amounts on line 15 of columns (a), (b), and (c) in amounts sufficient to reduce line 13, columns (a), (b), and (c) to zero. For the remaining columns, combine lines 8 through 12	0 .	0 .	0 .	

Name of foreign corporation	EIN (if any)	Reference ID number (see instructions)
-----------------------------	--------------	--

- a Separate Category (Enter code – see instructions.)
- b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)
- c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions)

Schedule E-1

Taxes Paid, Accrued, or Deemed Paid on Accumulated Earnings and Profits (E&P) of Foreign Corporation (continued)

	(e) Taxes related to previously taxed E&P (see instructions)									
	(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	(vii) Section 965(b) PTEP	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP
1a										
b										
c										
2										
3a										
b										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										

SCHEDULE G-1
(Form 5471)

(Rev. December 2023)
Department of the Treasury
Internal Revenue Service

Cost Sharing Arrangement

Attach to Form 5471.
Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471		Identifying number
Name of foreign corporation	EIN (if any)	Reference ID number (see instructions)

Important. Complete a separate Schedule G-1 for each cost sharing arrangement (CSA) in which the foreign corporation was a participant during the tax year. Report all amounts in U.S. dollars. See instructions.

- 1** Provide a brief description of the CSA with respect to which this Schedule G-1 is being completed.

	Yes	No
2 During the course of the tax year, did the foreign corporation become a participant in the CSA?		X
3 Was the CSA in effect before January 5, 2009?		X
4 What was the foreign corporation's share of reasonably anticipated benefits for the CSA during the tax year? %		
5a Did a U.S. taxpayer make any platform contributions (as defined in Regulations section 1.482-7(c)) to the CSA during the tax year?		X
b If the answer to question 5a is "Yes," enter the present value of the platform contributions in U.S. dollars. \$		
c If the answer to question 5a is "Yes," check the box for the method under Regulations section 1.482-7(g) used to determine the price of the platform contribution transaction(s). ☐ Comparable uncontrolled transaction method ☐ Income method ☐ Acquisition price method ☐ Market capitalization method ☐ Residual profit split method ☐ Unspecified method		
6a Enter the total amount of stock-based compensation deductions claimed by the filer for the tax year \$		
b Enter the total amount of deductions for the tax year for stock-based compensation that was granted during the term of the CSA and is directly identified with, or reasonably allocable to, the intangible development activity under the CSA \$		
c Was there any stock-based compensation granted during the term of the CSA to individuals who performed functions in business activities that generate cost shared intangibles that was not treated as directly identified with, or reasonably allocable to, the intangible development activity?		X
7a For the tax year, enter the total amount of intangible development costs for the CSA. \$		
b For the tax year, enter the amount of intangible development costs allocable to the foreign corporation based on the foreign corporation's reasonably anticipated benefits share \$		

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Schedule G-1 (Form 5471) (Rev. 12-2023)

SCHEDULE H
(Form 5471)(Rev. December 2021)
Department of the Treasury
Internal Revenue Service**Current Earnings and Profits**▶ **Attach to Form 5471.**▶ **Go to www.irs.gov/Form5471 for instructions and the latest information.**

OMB No. 1545-0123

Name of person filing Form 5471

Identifying number

Name of foreign corporation

EIN (if any)

Reference ID number (see instructions)

IMPORTANT: Enter the amounts on lines 1 through 5c in **functional** currency.

1	Current year net income or (loss) per foreign books of account	1	0.
2	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):	Net Additions	Net Subtractions
a	Capital gains or losses	2a	
b	Depreciation and amortization	2b	
c	Depletion	2c	
d	Investment or incentive allowance	2d	
e	Charges to statutory reserves	2e	
f	Inventory adjustments	2f	
g	Income taxes (see Schedule E, Part I, Section 1, line 6, column (m), and Part III, line 3, column (i))	2g	
h	Foreign currency gains or losses	2h	
i	Other (attach statement)	2i	
3	Total net additions	3	
4	Total net subtractions	4	
5a	Current earnings and profits (line 1 plus line 3 minus line 4)	5a	0.
b	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions)	5b	
c	Combine lines 5a and 5b and enter the result on line 5c. Then enter on lines 5c(i), 5c(ii), and 5c(iii)(A) through 5c(iii)(D) the portion of the line 5c amount with respect to the categories of income shown on those lines	5c	0.
(i)	General category (enter amount on applicable Schedule J, Part I, line 3, column (a))	5c(i)	
(ii)	Passive category (enter amount on applicable Schedule J, Part I, line 3, column (a))	5c(ii)	
(iii)	Section 901(j) category:		
(A)	Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(A) and on the applicable Schedule J, Part I, line 3, column (a)	5c(iii)(A)	
(B)	Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(B) and on the applicable Schedule J, Part I, line 3, column (a)	5c(iii)(B)	
(C)	Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(C) and on the applicable Schedule J, Part I, line 3, column (a)	5c(iii)(C)	
(D)	Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(D) and on the applicable Schedule J, Part I, line 3, column (a)	5c(iii)(D)	
d	Current earnings and profits in U.S. dollars (line 5c translated at the average exchange rate, as defined in section 989(b)(3) and the related regulations (see instructions))	5d	0.
e	Enter exchange rate used for line 5d. ▶ _____		

BAA For Paperwork Reduction Act Notice, see instructions.**Schedule H (Form 5471) (Rev. 12-2021)**

Pro Rata Share of CFC Adjusted Net Income or
Loss for Corporate Alternative Minimum Tax
Attach to Form 5471.
Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471 Identifying number
Name of U.S. shareholder Identifying number
Name of foreign corporation EIN (if any) Reference ID number (see instructions)

- a Enter the AFS currency (see instructions).
- b Enter the exchange rate used for converting from AFS currency to U.S. dollars.
- c Enter the exchange rate used for converting from functional currency to U.S. dollars.

		AFS Currency	Functional Currency	U.S. Dollars
1	Net income or (loss) set forth on the applicable financial statement	1		
2	Adjustments made to line 1 (see instructions):			
a	Statements covering different tax years	2a		
b	Consolidated financial statements	2b		
c	Reserved	2c		
d	Reserved	2d		
e	Reserved	2e		
f	Reserved	2f		
g	Treatment of dividends and other amounts	2g		
h	Treatment of partnerships	2h		
i	Effectively connected income	2i		
j	Adjustments for certain taxes	2j		
k	Adjustments with respect to disregarded entities	2k		
l	Depreciation	2l		
m	Other adjustments (see instructions)	2m		
3	Combine lines 2a through 2m (in U.S. dollars)		3	
4	CFC adjusted net income or loss in U.S. dollars (combine line 1 and line 3)		4	
5	Filer's pro rata share of line 4 in U.S. dollars		5	

SCHEDULE I-1
(Form 5471)

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service**Information for Global Intangible Low-Taxed Income**▶ **Attach to Form 5471.**▶ **Go to www.irs.gov/Form5471 for instructions and the latest information.**

OMB No. 1545-0123

Name of person filing Form 5471

Identifying number

Name of foreign corporation

EIN (if any)

Reference ID number (see instructions)

Separate Category (Enter code—see instructions.) ▶

		Functional Currency	Conversion Rate	U.S. Dollars
1	Gross income (see instructions if cost of goods sold exceed gross receipts)	1		
2	Exclusions (see instructions if cost of goods sold exceed gross receipts)			
a	Effectively connected income	2a		
b	Subpart F income	2b		
c	High-tax exception income per section 954(b)(4)	2c		
d	Related party dividends	2d		
e	Foreign oil and gas extraction income	2e		
3	Total exclusions (combine lines 2a through 2e)	3		
4	Gross income less total exclusions (line 1 minus line 3) (see instructions)	4		
5	Deductions properly allocable to amount on line 4	5		
6	Tested income (loss) (line 4 minus line 5) (see instructions)	6		
7	Tested foreign income taxes	7		
8	Qualified business asset investment (QBAI)	8		
9a	Interest expense included on line 5	9a		
b	Qualified interest expense	9b		
c	Tested loss QBAI amount	9c		
d	Tested interest expense (line 9a minus the sum of line 9b and line 9c). If zero or less, enter -0-	9d		
10a	Interest income included in line 4	10a		
b	Qualified interest income	10b		
c	Tested interest income (line 10a minus line 10b). If zero or less, enter -0-	10c		

BAA For Paperwork Reduction Act Notice, see instructions.**Schedule I-1 (Form 5471) (Rev. 12-2021)**

**SCHEDULE J
(Form 5471)**(Rev. December 2020)
Department of the Treasury
Internal Revenue Service**Accumulated Earnings & Profits (E&P) of Controlled Foreign Corporation**

▶ Attach to Form 5471.

OMB No. 1545-0123

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

Name of person filing Form 5471		Identifying number
Name of foreign corporation	EIN (if any)	Reference ID number (see instructions)

- a** Separate Category (Enter code—see instructions.) ▶
- b** If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions). ▶

Part I Accumulated E&P of Controlled Foreign Corporation☐ Check the box if person filing return does not have all U.S. shareholders' information to complete an amount in column (e) (see instructions).**Important:** Enter amounts in functional currency.

		(a)	(b)	(c)	(d)	(e) Previously Taxed E&P (see instructions)	
		Post-2017 E&P Not Previously Taxed (post-2017 section 959(c)(3) balance)	Post-1986 Undistributed Earnings (post-1986 and pre-2018 section 959(c)(3) balance)	Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance)	Hovering Deficit and Deduction for Suspended Taxes	(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP
1a	Balance at beginning of year (as reported on prior year Schedule J).....						
b	Beginning balance adjustments (attach stmt).....						
c	Adjusted beginning balance (combine lines 1a and 1b)....						
2a	Reduction for taxes unsuspended under anti-splitter rules.						
b	Disallowed deduction for taxes suspended under anti-splitter rules.....						
3	Current year E&P (or deficit in E&P) (enter amount from applicable line 5c of Schedule H).....						
4	E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation.....						
5a	E&P carried over in nonrecognition transaction.....						
b	Reclassify deficit in E&P as hovering deficit after nonrecognition transaction.....						
6	Other adjustments (attach statement).....						
7	Total current and accumulated E&P (combine lines 1c through 6).....						
8	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P.....						
9	Actual distributions.....						
10	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P.....						
11	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)						
12	Other adjustments (attach statement).....						
13	Hovering deficit offset of undistributed post-transaction E&P (see instructions).....						
14	Balance at beginning of next year (combine lines 7 through 13).....						

Part I **Accumulated E&P of Controlled Foreign Corporation** *(continued)***(e)** Previously Taxed E&P (see instructions)

	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	(vii) Section 965(b) PTEP
1a					
b					
c					
2a					
b					
3					
4					
5a					
b					
6					
7					
8					
9					
10					
11					
12					
13					
14					

(e) Previously Taxed E&P (see instructions)

	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP	(f) Total Section 964(a) E&P (combine columns (a), (b), (c), and (e)(i) through (e)(x))
1a				
b				
c				
2a				
b				
3				
4				
5a				
b				
6				
7				
8				
9				
10				
11				
12				
13				
14				

Part II

Nonpreviously Taxed E&P Subject to Recapture as Subpart F Income (section 952(c)(2))

Important: Enter amounts in functional currency.

1	Balance at beginning of year..... ▶	1	
2	Additions (amounts subject to future recapture)..... ▶	2	
3	Subtractions (amounts recaptured in current year)..... ▶	3	
4	Balance at end of year (combine lines 1 through 3)..... ▶	4	

SCHEDULE M
(Form 5471)

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service**Transactions Between Controlled Foreign Corporation
and Shareholders or Other Related Persons**

► Attach to Form 5471.

► Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

Identifying number

Name of foreign corporation

EIN (if any)

Reference ID number (see instructions)

Important: Complete a **separate** Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ► 1

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1 Sales of stock in trade (inventory)					
2 Sales of tangible property other than stock in trade . .					
3 Sales of property rights (patents, trademarks, etc.) . .					
4 Platform contribution transaction payments received . .					
5 Cost sharing transaction payments received					
6 Compensation received for technical, managerial, engineering, construction, or like services					
7 Commissions received					
8 Rents, royalties, and license fees received					
9 Hybrid dividends received (see instructions)					
10 Dividends received (exclude hybrid dividends, deemed distributions under subpart F, and distributions of previously taxed income) . .					
11 Interest received					
12 Premiums received for insurance or reinsurance . .					
13 Loan guarantee fees received					
14 Other amounts received (attach statement)					
15 Add lines 1 through 14	0 .	0 .	0 .	0 .	0 .
16 Purchases of stock in trade (inventory)					
17 Purchases of tangible property other than stock in trade					
18 Purchases of property rights (patents, trademarks, etc.) . .					
19 Platform contribution transaction payments paid . .					
20 Cost sharing transaction payments paid					
21 Compensation paid for technical, managerial, engineering, construction, or like services					
22 Commissions paid					
23 Rents, royalties, and license fees paid					
24 Hybrid dividends paid (see instructions)					
25 Dividends paid (exclude hybrid dividends paid)					
26 Interest paid					
27 Premiums paid for insurance or reinsurance					
28 Loan guarantee fees paid					
29 Other amounts paid (attach statement)					
30 Add lines 16 through 29	0 .	0 .	0 .	0 .	0 .

Name of person filing Form 5471

Identifying number

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
31 Accounts Payable					
32 Amounts borrowed (enter the maximum loan balance during the year) — see instructions.					
33 Accounts Receivable					
34 Amounts loaned (enter the maximum loan balance during the year) — see instructions.					

Schedule M (Form 5471) (Rev. 12-2021)

SCHEDULE O
(Form 5471)

(Rev December 2012)

Department of the Treasury
Internal Revenue Service**Organization or Reorganization of Foreign
Corporation, and Acquisitions and
Dispositions of its Stock**► Information about Schedule O (Form 5471) and its instructions is at **www.irs.gov/form5471**.
► Attach to Form 5471.

OMB No. 1545-0704

Name of person filing Form 5471

Identifying number

Name of foreign corporation

EIN (if any)

Reference ID No. (see insts)

Important: Complete a **separate** Schedule O for each foreign corporation for which information must be reported.**Part I To Be Completed by U.S. Officers and Directors**

(a) Name of shareholder for whom acquisition information is reported	(b) Address of shareholder	(c) Identifying number of shareholder	(d) Date of original 10% acquisition	(e) Date of additional 10% acquisition

Part II To Be Completed by U.S. Shareholders**Note:** If this return is required because one or more shareholders became U.S. persons, attach a list showing the names of such persons and the date each became a U.S. person.**Section A – General Shareholder Information**

(a) Name, address, and identifying number of shareholder(s) filing this schedule	(b) For shareholder's latest U.S. income tax return filed, indicate:			(c) Date (if any) shareholder last filed information return under section 6046 for the foreign corporation
	(1) Type of return (enter form number)	(2) Date return filed	(3) Internal Revenue Service Center where filed	

Section B – U.S. Persons Who Are Officers or Directors of the Foreign Corporation

(a) Name of U.S. officer or director	(b) Address	(c) Social security number	(d) Check appro- priate box(es)	
			Officer	Director

Section C – Acquisition of Stock

(a) Name of shareholder(s) filing this schedule	(b) Class of stock acquired	(c) Date of acquisition	(d) Method of acquisition	(e) Number of shares acquired		
				(1) Directly	(2) Indirectly	(3) Constructively

(f) Amount paid or value given	(g) Name and address of person from whom shares were acquired

Section D – Disposition of Stock

(a) Name of shareholder disposing of stock	(b) Class of stock	(c) Date of disposition	(d) Method of disposition	(e) Number of shares disposed of		
				(1) Directly	(2) Indirectly	(3) Constructively

(f) Amount received	(g) Name and address of person to whom disposition of stock was made

Section E – Organization or Reorganization of Foreign Corporation

(a) Name and address of transferor	(b) Identifying number (if any)	(c) Date of transfer

(d) Assets transferred to foreign corporation			(e) Description of assets transferred by, or notes or securities issued by, foreign corporation
(1) Description of assets	(2) Fair market value	(3) Adjusted basis (if transferor was U.S. person)	

Section F – Additional Information

(a) If the foreign corporation or a predecessor U.S. corporation filed (or joined with a consolidated group in filing) a U.S. income tax return for any of the last 3 years, attach a statement indicating the year for which a return was filed (and, if applicable, the name of the corporation filing the consolidated return), the taxable income or loss, and the U.S. income tax paid (after all credits).

(b) List the date of any reorganization of the foreign corporation that occurred during the last 4 years while any U.S. person held 10% or more in value or vote (directly or indirectly) of the corporation's stock

(c) If the foreign corporation is a member of a group constituting a chain of ownership, attach a chart, for each unit of which a shareholder owns 10% or more in value or voting power of the outstanding stock. The chart must indicate the corporation's position in the chain of ownership and the percentages of stock ownership (see instructions for an example).

**SCHEDULE P
(Form 5471)**

(Rev. December 2020)

Department of the Treasury
Internal Revenue Service**Previously Taxed Earnings and Profits of U.S. Shareholder of Certain Foreign Corporations**► **Attach to Form 5471.**► **Go to www.irs.gov/Form5471 for instructions and the latest information.**

OMB No. 1545-0123

Name of person filing Form 5471		Identifying number
Name of U.S. shareholder		Identifying number
Name of foreign corporation	EIN (if any)	Reference ID number (see instructions)
a Separate Category (Enter code—see instructions.) ►		
b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions). ►		

Part I Previously Taxed E&P in Functional Currency (see instructions)

		(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
1a	Balance at beginning of year (see instructions)			
b	Beginning balance adjustments (attach statement)			
c	Adjusted beginning balance (combine lines 1a and 1b)			
2	Reduction for taxes unsuspended under anti-splitter rules			
3	Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation			
4	Previously taxed E&P carried over in nonrecognition transaction			
5	Other adjustments (attach statement)			
6	Total previously taxed E&P (combine lines 1c through 5)			
7	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P			
8	Actual distributions of previously taxed E&P			
9	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P			
10	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)			
11	Other adjustments (attach statement)			
12	Balance at beginning of next year (combine lines 6 through 11)			

Part I **Previously Taxed E&P in Functional Currency** (see instructions) *(continued)*

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
1a								
b								
c								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								

BAA

Part II Previously Taxed E&P in U.S. Dollars

		(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
1a	Balance at beginning of year (see instructions)			
b	Beginning balance adjustments (attach statement)			
c	Adjusted beginning balance (combine lines 1a and 1b)			
2	Reduction for taxes unsuspended under anti-splitter rules			
3	Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation....			
4	Previously taxed E&P carried over in nonrecognition transaction			
5	Other adjustments (attach statement)			
6	Total previously taxed E&P (combine lines 1c through 5)			
7	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P			
8	Actual distributions of previously taxed E&P			
9	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P			
10	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions).			
11	Other adjustments (attach statement)			
12	Balance at beginning of next year (combine lines 6 through 11)			

BAA

Schedule P (Form 5471) (Rev. 12-2020)

Part II **Previously Taxed E&P in U.S. Dollars** *(continued)*

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
1a								
b								
c								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								

BAA

SCHEDULE Q
(Form 5471)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

CFC Income by CFC Income Groups

Attach to Form 5471.

Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

Identifying number

Name of foreign corporation

EIN (if any)

Reference ID number (see instructions)

Complete a separate Schedule Q with respect to each applicable category of income (see instructions).

A Enter separate category code with respect to which this Schedule Q is being completed (see instructions for codes).....

B If category code "PAS" is entered on line A, enter the applicable grouping code (see instructions).....

C If code "901j" is entered on line A, enter the country code for the sanctioned country (see instructions).....

Complete a separate Schedule Q for U.S. source income and foreign source income (see instructions for an exception).

D Indicate whether this Schedule Q is being completed for: ☐ U.S. source income or ☐ Foreign source income

Complete a separate Schedule Q for FOGEI or FORI income.

E If this Schedule Q is being completed for FOGEI or FORI income, check this box. ☐

<i>Enter amounts in functional currency of the foreign corporation (unless otherwise noted).</i>	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach statement)
1 Subpart F Income Groups							
a Dividends, Interest, Rents, Royalties, & Annuities (Total)							
(1) Unit name:							
(2) Unit name:							
b Net Gain From Certain Property Transactions (Total)							
(1) Unit name:							
(2) Unit name:							
c Net Gain From Commodities Transactions (Total)							
(1) Unit name:							
(2) Unit name:							
d Net Foreign Currency Gain (Total)							
(1) Unit name:							
(2) Unit name:							
e Income Equivalent to Interest (Total)							
(1) Unit name:							
(2) Unit name:							
f Other Foreign Personal Holding Company Income (Total) (attach statement—see instructions)							
(1) Unit name:							
(2) Unit name:							

Important: See **Computer-Generated Schedule Q** in instructions.

BAA For Paperwork Reduction Act Notice, see instructions.

CPCA8707L 08/22/24

Schedule Q (Form 5471) (Rev. 12-2024)

	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less columns (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	(xv) Loss Allocation	(xvi) Net Income After Loss Allocation (column (xi) minus column (xv))
1									
a									
(1)									
(2)									
b									
(1)									
(2)									
c									
(1)									
(2)									
d									
(1)									
(2)									
e									
(1)									
(2)									
f									
(1)									
(2)									

Important: See **Computer-Generated Schedule Q** in instructions.

<i>Enter amounts in functional currency of the foreign corporation (unless otherwise noted).</i>	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach statement)
1 Subpart F Income Groups							
g Foreign Base Company Sales							
Income (Total).....							
(1) Unit name:							
(2) Unit name:							
h Foreign Base Company Services							
Income (Total).....							
(1) Unit name:							
(2) Unit name:							
i Full Inclusion Foreign Base Company							
Income (Total).....							
(1) Unit name:							
(2) Unit name:							
j Insurance Income (Total).....							
(1) Unit name:							
(2) Unit name:							
k International Boycott Income							
l Bribes, Kickbacks, and Other Payments							
m Section 901(j) income.....							
2 Recaptured Subpart F Income.....							
3 Tested Income Group (Total).....							
(1) Unit name:							
(2) Unit name:							
4 Residual Income Group (Total).....							
(1) Unit name:							
(2) Unit name:							
5 Total.....							

Important: See **Computer-Generated Schedule Q** in instructions.

	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less columns (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	(xv) Loss Allocation	(xvi) Net Income After Loss Allocation (column (xi) minus column (xv))
1									
g									
(1)							☐		
(2)							☐		
h									
(1)							☐		
(2)							☐		
i									
(1)							☐		
(2)							☐		
j									
(1)							☐		
(2)							☐		
k									
l									
m									
2									
3									
(1)							☐		
(2)							☐		
4									
(1)									
(2)									
5									

Important: See **Computer-Generated Schedule Q** in instructions.

SCHEDULE R
(Form 5471)

(December 2020)
Department of the Treasury
Internal Revenue Service

Distributions From a Foreign Corporation

▶ **Attach to Form 5471.**

OMB No. 1545-0123

▶ **Go to www.irs.gov/Form5471 for instructions and the latest information.**

Name of person filing Form 5471

Identifying number

Name of foreign corporation

EIN (if any)

Reference ID number (see instructions)

	(a) Description of distribution	(b) Date of distribution	(c) Amount of distribution in foreign corporation's functional currency	(d) Amount of E&P distribution in foreign corporation's functional currency
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				

Worksheet A Summary of U.S. Shareholders Pro Rata Share of Subpart F Income of a CFC (See Worksheet A Instructions, later.) Enter the amounts on lines 1a through 51, 55, 59, and 67 in functional currency.

1 Gross foreign personal holding company income (determined after the application of section 952(b)):			
a Dividends, interest, royalties, rents, and annuities (section 954(c)(1)(A) (excluding amounts described in sections 954(c)(2), (3), and (6))	1a		
b Income equivalent to interest (section 954(c)(1)(E))	1b		
c Net income from a notional principal contract (section 954(c)(1)(F))	1c		
d Excess of foreign currency gains over foreign currency losses (section 954(c)(1)(D))	1d		
e Excess of gains over losses from commodity transactions (section 954(c)(1)(C))	1e		
f Excess of gains over losses from certain property transactions (section 954(c)(1)(B))	1f		
g Payments in lieu of dividends (section 954(c)(1)(G))	1g		
h Certain amounts received for services under personal service contracts (see section 954(c)(1)(H))	1h		
i Certain amounts from sales of partnership interests to which the look-through rule of section 954(c)(4) applies	1i		
2 Gross foreign personal holding company income. Add lines 1a through 1i.		2	
3 Gross foreign base company sales income (determined after the application of section 952(b)) (see section 954(d))		3	
4 Gross foreign base company services income (determined after the application of section 952(b)) (see section 954(e))		4	
5 Gross foreign base company income. Add lines 2 through 4.		5	
6 Gross insurance income (determined after the application of section 952(b)) (see sections 953 and 954 (b)(3)(C) and the instructions for lines 16 and 17)		6	
7 Gross foreign base company income and gross insurance income. Add lines 5 and 6.		7	
8 Enter 5% of total gross income (as computed for income tax purposes)		8	
9 Enter 70% of total gross income (as computed for income tax purposes)		9	
10 If line 7 is less than line 8 and less than \$1 million, enter -0- on this line and skip lines 11 through 18.		10	
11 If line 7 is more than line 9, enter total gross income (as computed for income tax purposes)		11	0.
12 Total adjusted gross foreign base company income and insurance income (enter the greater of line 7 or line 11). See instructions.		12	
13 Adjusted net foreign personal holding company income:			
a Enter amount from line 2.	13a		
b Expenses definitely related to amount on line 2.	13b		
c Subtract line 13b from line 13a.	13c		
d Related person interest expense (see section 954(b)(5))	13d		
e Other expenses allocated and apportioned to the amount on line 2 under section 954(b)(5)	13e		
f Net foreign personal holding company income. Subtract the sum of lines 13d and 13e from line 13c.	13f		
g Amount of line 13f excluded pursuant to section 952(c).	13g		
h Subtract line 13g from line 13f.	13h		
i Amount of line 13h excluded pursuant to the high-tax exception of section 954(b)(4)	13i		
j Adjusted net foreign personal holding company income. Subtract line 13i from line 13h.		13j	
14 Adjusted net foreign base company sales income:			
a Enter amount from line 3.	14a		
b Expenses allocated and apportioned to the amount on line 3 under section 954(b)(5).	14b		
c Net foreign base company sales income. Subtract line 14b from line 14a	14c		
d Amount of line 14c excluded pursuant to section 952(c)	14d		
e Subtract line 14d from line 14c.	14e		
f Amount of line 14e excluded pursuant to the high-tax exception of section 954(b)(4)	14f		
g Adjusted net foreign base company sales income. Subtract line 14f from line 14e.		14g	
15 Adjusted net foreign base company services income:			
a Enter amount from line 4.	15a		
b Expenses allocated and apportioned to the amount on line 4 under section 954(b)(5).	15b		
c Net foreign base company services income. Subtract line 15b from line 15a	15c		
d Amount of line 15c excluded pursuant to section 952(c)	15d		
e Subtract line 15d from line 15c.	15e		
f Amount of line 15e excluded pursuant to the high-tax exception of section 954(b)(4)	15f		
g Adjusted net foreign base company services income. Subtract line 15f from line 15e.		15g	

Worksheet A (continued) (See instructions.)

16 Adjusted net insurance income (other than related person insurance income):			
a Enter amount from line 6 (other than related person insurance income)	16a		
b Expenses allocated and apportioned to the amount on line 16a under section 953.	16b		
c Net insurance income. Subtract line 16b from line 16a	16c		
d Amount of line 16c excluded pursuant to section 952(c)	16d		
e Subtract line 16d from line 16c	16e		
f Amount of line 16e excluded pursuant to the high-tax exception of section 954(b)(4)	16f		
g Adjusted net insurance income. Subtract line 16f from line 16e	16g		
17 Adjusted net related person insurance income:			
a Enter amount from line 6 that is related person insurance income.	17a		
b Expenses allocated and apportioned to the amount on line 17a under section 953.	17b		
c Net related person insurance income. Subtract line 17b from line 17a	17c		
d Amount of line 17c excluded pursuant to section 952(c)	17d		
e Subtract line 17d from line 17c	17e		
f Amount of line 17e excluded pursuant to the high-tax exception of section 954(b)(4)	17f		
g Adjusted net related person insurance income. Subtract line 17f from line 17e		17g	
18 Adjusted net full inclusion foreign base company income:			
a Enter the excess, if any, of line 12 over line 7.	18a		
b Enter amount from line 7.	18b		
c Multiply line 18b by 90% (0.9).	18c		
d Amount of lines 13a, 14a, 15a, 16a, and 17a attributable to items excluded pursuant to the high-tax exception of section 954(b)(4)	18d		
e If line 18d is more than line 18c, enter zero here and skip the remainder of line 18. If line 18d is less than or equal to line 18c, enter the amount on line 18a.	18e		
f Expenses allocated and apportioned to the amount on line 18e under section 954(b)(5)	18f		
g Net full inclusion foreign base company income. Subtract line 18f from line 18e.	18g		
h Amount of line 18g excluded pursuant to section 952(c)	18h		
i Subtract line 18h from line 18g	18i		
j Amount of line 18i excluded pursuant to the high-tax exception of section 954(b)(4)	18j		
k Adjusted net full inclusion foreign base company income. Subtract line 18j from line 18i.		18k	
19 International boycott income (section 952(a)(3)).		19	
20 Illegal bribes, kickbacks, and other payments (section 952(a)(4)).		20	
21 Income described in section 952(a)(5) (see instructions).		21	
22 Subpart F income before application of section 959(b) and section 961(c). Add lines 13j, 14g, 15g, 16g, 17g, 18k, and 19 through 21.		22	
23 Exclusions under section 959(b) and section 961(c) basis that apply to line 13j amount.	23		
24 Section 954(c) subpart F Foreign Personal Holding Company Income. Subtract line 23 from line 13j.		24	
25 Exclusions under section 959(b) that apply to line 14g amount.	25		
26 Section 954(d) subpart F Foreign Base Company Sales Income. Subtract line 25 from line 14g.		26	
27 Exclusions under section 959(b) that apply to line 15g amount.	27		
28 Section 954(e) subpart F Foreign Base Company Services Income. Subtract line 27 from line 15g.		28	
29 Exclusions under section 959(b) that apply to lines 16g, 17g, 18k, 19, 20, and 21 amounts.	29		
30 Other subpart F income. Subtract line 29 from the sum of lines 16g, 17g, 18k, 19, 20, and 21.		30	
31 Total subpart F income. Add lines 24, 26, 28, and 30.		31	
32 Shareholder's pro rata share of line 24.	32		
33 Shareholder's pro rata share of export trade income that applies to line 32 amount (see section 970(a)).	33		
34 Section 954(c) subpart F Foreign Personal Holding Company Income subtotal. Subtract line 33 from line 32.		34	
35 Shareholder's pro rata share of line 26.	35		
36 Shareholder's pro rata share of export trade income that applies to line 35 amount (see section 970(a)).	36		
37 Section 954(d) subpart F Foreign Base Company Sales Income subtotal. Subtract line 36 from line 35.		37	
38 Shareholder's pro rata share of line 28.	38		
39 Shareholder's pro rata share of export trade income that applies to line 38 amount (see section 970(a)).	39		

Worksheet A (continued) (See instructions.)

40	Section 954(e) subpart F Foreign Base Company Services Income subtotal. Subtract line 39 from line 38. . . .	40	
41	Shareholder's pro rata share of line 30	41	
42	Shareholder's pro rata share of export trade income that applies to line 41 amount (see section 970(a)).	42	
43	Other subpart F income subtotal. Subtract line 42 from line 41.	43	
44	Add lines 34, 37, 40, and 43.	44	
45	Divide the number of days in the tax year that the corporation was a CFC by the number of days in the tax year and multiply the result by line 44.	45	
46	The amount of dividends received by any other person with respect to your stock multiplied by a fraction, the numerator of which is the CFC's subpart F income for the tax year and the denominator of which is the sum of the CFC's subpart F income and tested income (section 951A(c)(2)(A) and Regulations section 1.951A-2(b)(1)) for the tax year.	46	
47	Divide the number of days in the tax year you did not own such stock by the number of days in the tax year and multiply the result by line 44.	47	
48	Enter the smaller of line 46 or line 47.	48	
49	Shareholder's pro rata share of subpart F income. Subtract line 48 from line 45.	49	
50	Amount of line 49 that applies to section 954(c) subpart F Foreign Personal Holding Company Income	50	
51	Translate the amount on line 50 from functional currency to U.S. dollars at the average exchange rate. See section 989(b).	51	
52	Shareholder's pro rata share of line 51 attributable to a qualified activity under section 952(c)(1)(B)	52	
53	Subtract line 52 from line 51. Enter the result here and on Form 5471, Schedule I, line 1e.	53	
54	Amount of line 49 that applies to section 954(d) subpart F Foreign Base Company Sales Income.	54	
55	Translate the amount on line 54 from functional currency to U.S. dollars at the average exchange rate. See section 989(b).	55	
56	Shareholder's pro rata share of line 55 attributable to a qualified activity under section 952(c)(1)(B)	56	
57	Subtract line 56 from line 55. Enter the result here and on Form 5471, Schedule I, line 1f.	57	
58	Amount of line 49 that applies to section 954(e) subpart F Foreign Base Company Services Income.	58	
59	Translate the amount on line 58 from functional currency to U.S. dollars at the average exchange rate. See section 989(b).	59	
60	Shareholder's pro rata share of line 59 attributable to a qualified activity under section 952(c)(1)(B)	60	
61	Subtract line 60 from line 59. Enter the result here and on Form 5471, Schedule I, line 1g.	61	
62	Amount of line 49 that applies to subpart F insurance income.	62	
63	Translate the amount on line 62 from functional currency to U.S. dollars at the average exchange rate. See section 989(b).	63	
64	Shareholder's pro rata share of line 63 attributable to a qualified activity under section 952(c)(1)(B)	64	
65	Subtract line 64 from line 63. Add the result to the amount on line 67.	65	
66	Amount of line 49 that applies to other subpart F income.	66	
67	Translate the amount on line 66 from functional currency to U.S. dollars at the average exchange rate. See section 989(b). Add any amount on line 65 to this translated amount and enter the result here and on Form 5471, Schedule I, line 1h.	67	

Worksheet B U.S. Shareholder's Pro Rata Share of Earnings of a CFC Invested in U.S. Property.

Enter the amounts on lines 1 through 18 in functional currency.

1	Amount of U.S. property (as defined in sections 956(c) and (d)) held (directly or indirectly) by the CFC as of the close of:			
a	The first quarter of the tax year.....	1a	0.	
b	The second quarter of the tax year.....	1b	0.	
c	The third quarter of the tax year.....	1c	0.	
d	The fourth quarter of the tax year.....	1d	0.	
2	Number of quarter-ends the foreign corporation was a CFC during the tax year.....		2	
3	Average amount of U.S. property held (directly or indirectly) by the CFC as of the close of each quarter of the tax year. (Add lines 1a through 1d. Divide this amount by the number on line 2.).....		3	
4	U.S. shareholder's pro rata share of the amount on line 3.....		4	
5	Earnings and profits described in section 959(c)(1)(A) with respect to the U.S. shareholder after reductions (if any) for current-year distributions.....		5	
6	Section 956(a)(1) amount. Subtract line 5 from line 4.....		6	
7	Applicable earnings:			
a	Current-year earnings and profits.....	7a		
b	Line 7a plus accumulated earnings and profits.....	7b		
8	Enter the greater of line 7a or line 7b.....		8	0.
9	Distributions made by the CFC during the tax year.....		9	
10	Subtract line 9 from line 8.....		10	0.
11	Earnings and profits described in section 959(c)(1) after reductions (if any) for current-year distributions....		11	
12	Applicable earnings. Subtract line 11 from line 10.....		12	0.
13	Section 956(a)(2) amount. U.S. shareholder's pro rata share of the amount on line 12.....		13	
14	Section 956(a) amount. Enter the smaller of line 6 or line 13.....		14	0.
15	Amount of E&P described in section 959(a)(2) with respect to the U.S. shareholder.....		15	
16	Tentative section 956 amount. Subtract line 15 from line 14.....		16	
17	Amount of deduction under section 245A, if any, that the shareholder would be allowed if the shareholder received a hypothetical distribution within the meaning of Regulations section 1.956-1(a)(2). If the shareholder is not a U.S. corporation, this amount is zero.....		17	
18	Section 956 amount. Subtract line 17 from line 16.....		18	0.
19	Translate the amount on line 18 from functional currency to U.S. dollars at the year-end spot rate (as provided in section 989(b)). Enter the result here and on line 2 of Schedule I.....		19	0.

BAA

Form **5768**

(Rev. September 2016)

Department of the Treasury
Internal Revenue Service**Election/Revocation of Election by an Eligible
Section 501(c)(3) Organization To Make
Expenditures To Influence Legislation**
(Under Section 501(h) of the Internal Revenue Code)► Information about Form 5768 and its instructions is at www.irs.gov/form5768.For IRS
Use Only ►

Name of organization

THE LIFE YOU CAN SAVE

Employer identification number

46-2100400

Number and street (or P.O. box no., if mail is not delivered to street address)

PO BOX 2135

Room/suite

City, town or post office, and state

NOVATO, CA 94948

ZIP + 4

- 1 Election** — As an eligible organization, we hereby elect to have the provisions of section 501(h) of the Code, relating to expenditures to influence legislation, apply to our tax year ending _____ and all subsequent tax years until revoked.
(Month, day, and year)

Note: *This election must be signed and postmarked within the first taxable year to which it applies.*

- 2 Revocation** — As an eligible organization, we hereby revoke our election to have the provisions of section 501(h) of the Code, relating to expenditures to influence legislation, apply to our tax year ending _____ and
(Month, day, and year)
all subsequent tax years *(until a new election is made)*.

Note: *This revocation must be signed and postmarked before the first day of the tax year to which it applies.*

Under penalties of perjury, I declare that I am authorized to make this (check applicable box) ► ☐ election ☐ revocation
on behalf of the above named organization.

PETER SINGER
CHAIRMAN

(Signature of officer or trustee)

(Type or print name and title)

(Date)

BAA

TEEA7601L 08/15/16

Form **5768** (Rev 9-2016)

Disclosure Statement
Don't use this form to disclose items or positions that are contrary to Treasury regulations.
Instead, use Form 8275-R, Regulation Disclosure Statement.
Attach to your tax return.
Go to www.irs.gov/Form8275 for instructions and the latest information.

OMB No. 1545-0889
Attachment
Sequence No. **92**

Name(s) shown on return	Identifying number shown on return
THE LIFE YOU CAN SAVE	46-2100400

If Form 8275 relates to an information return for a foreign entity (for example, Form 5471), enter:
Name of foreign entity _____
Employer identification number, if any _____
Reference ID number (see instructions) _____

Part I	General Information (see instructions)				
(a) Rev. Rul., Rev. Proc., etc.	(b) Item or Group of Items	(c) Detailed Description of Items	(d) Form or Schedule	(e) Line No.	(f) Amount
1					
2					
3					
4					
5					
6					

Part II Detailed Explanation (see instructions)
1
2
3
4
5
6

Part III Information About Pass-Through Entity. To be completed by partners, shareholders, beneficiaries, or residual interest holders.			
Complete this part only if you are making adequate disclosure for a pass-through item.			
Note: A pass-through entity is a partnership, S corporation, estate, trust, regulated investment company (RIC), real estate investment trust (REIT), or real estate mortgage investment conduit (REMIC).			
1 Name, address, and ZIP code of pass-through entity	2 Identifying number of pass-through entity		
	3 Tax year of pass-through entity		
	to		
	4 Internal Revenue Service Center where the pass-through entity filed its return		

Regulation Disclosure Statement

Use this form only to disclose items or positions that are contrary to Treasury regulations. For other disclosures, use Form 8275, Disclosure Statement.
Attach to your tax return.

Go to www.irs.gov/Form8275R for instructions and the latest information.

Name(s) shown on return	Identifying number shown on return
THE LIFE YOU CAN SAVE	46-2100400

If Form 8275-R relates to an information return for a foreign entity (for example, Form 5471), enter:

Name of foreign entity: _____

Employer identification number, if any: _____

Reference ID number (see instructions): _____

Part I General Information (see instructions)

(a) Regulation Section	(b) Item or Group of Items	(c) Detailed Description of Items	(d) Form or Schedule	(e) Line No.	(f) Amount
1					
2					
3					
4					
5					
6					

Part II Detailed Explanation (see instructions)

1	
2	
3	
4	
5	
6	

Part III Information About Pass-Through Entity. To be completed by partners, shareholders, beneficiaries, or residual interest holders.

Complete this part only if you are making adequate disclosure for a pass-through item.

Note: A pass-through entity is a partnership, S corporation, estate, trust, regulated investment company (RIC), real estate investment trust (REIT), or real estate mortgage investment conduit (REMIC).

1 Name, address, and ZIP code of pass-through entity	2 Identifying number of pass-through entity
	3 Tax year of pass-through entity to
	4 Internal Revenue Service Center where the pass-through entity filed its return

**Information Return by a Shareholder of a Passive Foreign
Investment Company or Qualified Electing Fund**

Go to www.irs.gov/Form8621 for instructions and the latest information.

OMB No. 1545-1002

Attachment
Sequence No. **621**

Name of shareholder		Identifying number (see instructions)	
Number and street. If a P.O. box, see instructions.	Room or suite no.	Shareholder tax year: calendar year <u>2025</u> or other tax year	
		beginning	and ending .
City or town	State or province	Country	ZIP or foreign postal code

Check type of shareholder filing the return: ☐ Individual ☐ Corporation ☐ Partnership ☐ S Corporation ☐ Nongrantor Trust ☐ Estate

Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions ☐

Qualifying Insurance Corporation Election—I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a
Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions. ☐

Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)
Address (Enter number, street, city or town, and country.)	Reference ID number (see instructions)
	Tax year of foreign corporation, PFIC, or QEF: calendar year <u>2025</u> or other
	tax year beginning
	and ending .

Part I Summary of Annual Information (see instructions)

Provide the following information with respect to all shares of the PFIC held by the shareholder:

- Description of each class of shares held by the shareholder: _____
☐ Check if shares jointly owned with spouse.
- Date shares acquired during the tax year, if applicable: _____
- Number of shares held at the end of the tax year: _____
- Value of shares held at the end of the tax year (check the appropriate box, if applicable):
(a) ☐ \$0 – 50,000 (b) ☐ \$50,001 – 100,000 (c) ☐ \$100,001 – 150,000 (d) ☐ \$150,001 – 200,000
(e) If more than \$200,000, list value: _____
- Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply):
(a) ☐ Section 1291 \$ _____
(b) ☐ Section 1293 (Qualified Electing Fund) \$ _____
(c) ☐ Section 1296 (Mark to Market) \$ _____

Part II Elections (see instructions)

- A** ☐ **Election To Treat the PFIC as a QEF.** I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. *Complete lines 6a through 7c of Part III.*
- B** ☐ **Election To Extend Time For Payment of Tax.** I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. *Complete lines 8a through 9c of Part III to calculate the tax that may be deferred.*
- Note:** If any portion of line 6a or line 7a of Part III is includible under section 951, you may **not** make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election.
- C** ☐ **Election To Mark-to-Market PFIC Stock.** I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). *Complete Part IV.*
- D** ☐ **Deemed Sale Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. *Enter gain or loss on line 15f of Part V.*
- E** ☐ **Deemed Dividend Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. *Enter this amount on line 15e(2) of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V.*
- F** ☐ **Election To Recognize Gain on Deemed Sale of PFIC.** I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). *Enter gain on line 15f of Part V.*
- G** ☐ **Deemed Dividend Election With Respect to a Section 1297(e) PFIC.** I, a shareholder of a section 1297(e) PFIC, within the meaning of Regulations section 1.1297-3(a), elect to make a deemed dividend election with respect to the section 1297(e) PFIC. My holding period in the stock of the section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). *Enter the excess distribution on line 15e(2), Part V. If the excess distribution is greater than zero, also complete line 16, Part V.*
- H** ☐ **Deemed Dividend Election With Respect to a Former PFIC.** I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). *Enter the excess distribution on line 15e(2), Part V. If the excess distribution is greater than zero, also complete line 16, Part V.*

Part III Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 6a through 7c. If you are making Election B, also complete lines 8a through 9c. See instructions.

6a Enter your pro rata share of the ordinary earnings of the QEF	6a		
b Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(g)	6b		
c Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income		6c	
7a Enter your pro rata share of the total net capital gain of the QEF	7a		
b Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(g)	7b		
c Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions		7c	
Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year.			
8a Add lines 6c and 7c		8a	
b Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions	8b		
c Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year	8c		
d Add lines 8b and 8c		8d	
e Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets)		8e	
Important: If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e.			
9a Enter the total tax for the tax year. See instructions	9a		
b Enter the total tax for the tax year determined without regard to the amount entered on line 8e	9b		
c Subtract line 9b from line 9a. This is the deferred tax, the time for payment of which is extended by making Election B. See instructions		9c	

Part IV Gain or (Loss) From Mark-to-Market Election (see instructions)

10a Enter the fair market value of your PFIC stock at the end of the tax year	10a	
b Enter your adjusted basis in the stock at the end of the tax year	10b	
c Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on your tax return. If a loss, go to line 11	10c	
11 Enter any unreversed inclusions (as defined in section 1296(d))	11	
12 Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return	12	
13 If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year:		
a Enter the fair market value of the stock on the date of sale or disposition	13a	
b Enter the adjusted basis of the stock on the date of sale or disposition	13b	
c Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14	13c	
14a Enter any unreversed inclusions (as defined in section 1296(d))	14a	
b Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c	14b	
c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax return according to the rules generally applicable for losses provided elsewhere in the Code and regulations	14c	
Note: See instructions in case of multiple sales or dispositions.		

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions)
Complete a separate Part V for each excess distribution and disposition. See instructions.

Enter the three-letter currency code (see instructions)

15a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions.	15a	
b Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year)	15b	
c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.)	15c	
d Multiply line 15c by 125% (1.25)	15d	
e (1) Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return.	15e(1)	
(2) If the amount on line 15e(1) is in a foreign currency, convert to U.S. dollars and enter here. If line 15e(1) is in U.S. dollars, enter that amount here (see instructions)	15e(2)	
f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 16. If a loss, show it in brackets and do not complete line 16	15f	
16a If there is a positive amount on line 15e(2) or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year.		
b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income.	16b	
c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions.	16c	
d Foreign tax credit (see instructions)	16d	
e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions.	16e	
f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions.	16f	

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections*Complete a separate column for each outstanding election.*

Complete lines 17 through 20 to report the status of outstanding prior year section 1294 elections.							
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election. . . .						
18	Undistributed earnings to which the election relates. . . .						
19	Deferred tax.						
20	Interest accrued on deferred tax (line 19) as of the filing date.						
Complete lines 21 through 24 only if a section 1294 election is terminated in the current year.							
21	Event terminating election.						
22	Earnings distributed or deemed distributed during the tax year.						
23	Deferred tax due with this return.						
24	Accrued interest due with this return.						
Complete lines 25 and 26 only if there is a partial termination of a section 1294 election in the current tax year.							
25	Deferred tax outstanding after partial termination of election. Subtract line 23 from line 19.						
26	Interest accrued after partial termination of election. Subtract line 24 from line 20.						

Under Section 6114 or 7701(b)

Attach to your tax return.

Go to www.irs.gov/Form8833 for the latest information.

OMB No. 1545-1354

Attach a separate Form 8833 for each treaty-based return position taken. Failure to disclose a treaty-based return position may result in a penalty of \$1,000 (\$10,000 in the case of a C corporation) (see section 6712).

Name	U.S. taxpayer identifying number	Reference ID No., if any (see instructions)
THE LIFE YOU CAN SAVE	46-2100400	

Address in the United States	
------------------------------	--

PO BOX 2135
NOVATO, CA 94948

PO BOX 2135
NOVATO, CA 94948

Check one or both of the following boxes as applicable.

- The taxpayer is disclosing a treaty-based return position as required by section 6114
- The taxpayer is a dual-resident taxpayer and is disclosing a treaty-based return position as required by Regulations section 301.7701(b)-7

Note: If the taxpayer is a dual-resident taxpayer and a long-term resident, by electing to be treated as a resident of a foreign country for purposes of claiming benefits under an applicable income tax treaty, the taxpayer will be deemed to have expatriated pursuant to section 877A. For more information, see the instructions.

Check this box if the taxpayer is a U.S. citizen or resident or is incorporated in the United States

1 Enter the specific treaty position relied on: a Treaty country _____ b Article(s) _____	3 Name, identifying number (if available to the taxpayer), and address in the United States of the payor of the income (if fixed or determinable annual or periodical). See instructions.
2 List the Internal Revenue Code provision(s) overruled or modified by the treaty-based return position	

4 List the provision(s) of the limitation on benefits article (if any) in the treaty that the taxpayer relies on to qualify for benefits under the treaty

5 Is the taxpayer disclosing a treaty-based return position for which reporting is specifically required pursuant to Regulations section 301.6114-1(b)? ☐ Yes ☒ No
If 'Yes,' enter the specific subsection(s) of Regulations section 301.6114-1(b) requiring reporting
Also include the information requested in line 6. _____

6 Explain the treaty-based return position taken. Include a brief summary of the facts on which it is based. Also, list the nature and amount (or a reasonable estimate) of gross receipts, each separate gross payment, each separate gross income item, or other item (as applicable) for which the treaty benefit is claimed

This image shows a full page of a notebook or worksheet template. It consists of a series of evenly spaced, horizontal dashed lines extending across the entire width of the page. The lines are light gray and provide a guide for handwriting practice or note-taking. There are no margins, text, or other markings present on the page.

**Information Return of U.S. Persons With Respect to Foreign
Disregarded Entities (FDEs) and Foreign Branches (FBs)**

Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)
beginning **1/01** , 2025 , and ending **12/31** , 2025

OMB No. 1545-1910

Attachment
Sequence No. **140**

Name of person filing this return

THE LIFE YOU CAN SAVE

Filer's identifying number

46-2100400

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

PO BOX 2135

City or town, state, and ZIP code

NOVATO, CA 94948

Filer's tax year beginning **1/01** , 2025 , and ending **12/31** , 2025

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here	☐ FDE of a U.S. person	☐ FDE of a controlled foreign corporation (CFC)	☐ FDE of a controlled foreign partnership
	☐ FB of a U.S. person	☐ FB of a CFC	☐ FB of a controlled foreign partnership
Check here	☐ Initial Form 8858	☐ Final Form 8858	

1a Name and address of FDE or FB

b(1) U.S. identifying number, if any

b(2) Reference ID number (see instructions)

c For FDE, country(ies) under whose laws organized and entity type under local tax law	d Date(s) of organization	e Effective date as FDE
f If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number.	g Country in which principal business activity is conducted	
h Principal business activity code number	i Principal business activity	j Functional currency

2 Provide the following information for the FDE's or FB's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States	b Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different
--	---

3 For the **tax owner** of the FDE or FB (if different from the filer), provide the following. See instructions.

a Name and address	b Annual accounting period covered by the return (see instructions)	
	c(1) U.S. identifying number, if any	
	c(2) Reference ID number (see instructions)	
	d Country under whose laws organized	e Functional currency

4 For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following. See instructions.

a Name and address	b Country under whose laws organized	
	c U.S. identifying number, if any	d Functional currency

5 Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10%-or-more direct or indirect interest. See instructions.

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box ☐

		Functional currency	U.S. dollars
1	Gross receipts or sales (net of returns and allowances)	1	
2	Cost of goods sold	2	
3	Gross profit (subtract line 2 from line 1)	3	
4	Dividends	4	
5	Interest	5	
6	Gross rents, royalties, and license fees	6	
7	Gross income from performance of services	7	
8	Foreign currency gain (loss)	8	
9	Other income	9	
10	Total income (add lines 3 through 9)	10	
11	Total deductions (exclude income tax expense)	11	
12	Income tax expense	12	
13	Other adjustments	13	
14	Net income (loss) per books	14	

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.		(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1	Remittances from the FDE or FB	1	
2	Section 987 gain (loss) recognized by recipient	2	
3	Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3	
4	Were all remittances from the FDE or FB treated as made to the direct owner?		Yes No
5	Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting		

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1	Cash and other current assets	1	
2	Other assets	2	
3	Total assets	3	
Liabilities and Owner's Equity			
4	Liabilities	4	
5	Owner's equity	5	
6	Total liabilities and owner's equity	6	

Schedule G Other Information

	Yes	No
1	During the tax year, did the FDE or FB own an interest in any trust?	
2	During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?	
3	Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?	
4	During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?	
5	During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?	

Schedule G Other Information (continued)

	Yes	No
6 Is the FDE or FB a qualified business unit as defined in section 989(a)? <i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>		
7a During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
8a During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c.		X
b Enter the total amount of the base erosion payments \$ _____		
c Enter the total amount of the base erosion tax benefit \$ _____		
9 Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch? <i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for purposes of these questions.</i>		
10a If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?		X
b If "Yes," enter the amount of the dual consolidated loss \$ (_____)		
11a If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c.		X
b Enter the amount of the dual consolidated loss for the combined separate unit. \$ (_____)		
c Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) \$ _____		
12a Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13.		
b Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d.		
c If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a.		
d If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e.		
e Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year. \$ _____. See instructions.		
13a During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years?		X
b If "Yes," enter the total amount of recapture \$ _____. See instructions.		
14a During the tax year, did the FDE or FB pay or accrue any Top-up Tax? See instructions.		
b If "Yes," enter the amount of each type of tax paid or accrued.		
(1) Income Inclusion Rule (IIR) (or similar taxes) \$ _____		
(2) Qualified Domestic Minimum Top-up Tax(QDMTT) (or similar taxes) \$ _____		
(3) UTPR (or similar taxes) \$ _____		

Schedule H

Current Earnings and Profits or Taxable Income (see instructions)

Important: Enter the amounts on lines 1 through 6 in functional currency.

1	Current year net income (loss) per foreign books of account.	1	
2	Total net additions.	2	
3	Total net subtractions.	3	
4	Current earnings and profits (or taxable income—see instructions) (line 1 plus line 2 minus line 3)	4	
5	DASTM gain (loss) (if applicable)	5	
6	Combine lines 4 and 5	6	
7	Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions))	7	
8	Enter exchange rate used for line 7.		

Schedule I

Transferred Loss Amount

Important: See instructions for who has to complete this section.

		Yes	No
1	Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2.		
2	Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3.		
3	Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4.		
4	Enter the transferred loss amount included in gross income as required under section 91. See instructions. ...	4	

Schedule J

Income Taxes Paid or Accrued (see instructions)

	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
(a) Country or territory	(b) Foreign tax year (YYYY-MM-DD)	(c) Foreign currency	(d) Conversion rate	(e) U.S. dollars	(f) Foreign branch	(g) Passive	(h) General	(i) Other
Totals								

**SCHEDULE M
(Form 8858)**

(Rev. September 2021)

Department of the Treasury
Internal Revenue Service**Transactions Between Foreign Disregarded Entity (FDE) or
Foreign Branch (FB) and the Filer or Other Related Entities**

OMB No. 1545-1910

▶ **Attach to Form 8858.**▶ **Go to www.irs.gov/Form8858 for instructions and the latest information.**

Name of person filing Form 8858

THE LIFE YOU CAN SAVE

Identifying number

46-2100400

Name of FDE or FB

U.S. identifying number, if any

Reference ID number (see instructions)

Name of tax owner

THE LIFE YOU CAN SAVE

U.S. identifying number, if any

46-2100400

Important: Complete a **separate** Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ 0

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

☐	Controlled Foreign Partnership (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
☐	Controlled Foreign Corporation (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
☐	U.S. Tax Owner (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1	Sales of inventory					
2	Sales of property rights					
3	Compensation received for certain services					
4	Commissions received					
5	Rents, royalties, and license fees received					
6	Dividends/Distributions received					
7	Interest received					
8	Loan guarantee fees received					
9	Other					
10	Add lines 1 through 9					
11	Purchases of inventory					
12	Purchases of tangible property other than inventory					
13	Purchases of property rights					
14	Compensation paid for certain services					
15	Commissions paid					
16	Rents, royalties, and license fees paid					
17	Interest paid					
18	Loan guarantee fees paid					
19	Add lines 11 through 18					
20	Amounts borrowed (see instructions)					
21	Amounts loaned (see instructions)					

Form **8868**

(Rev. January 2025)

Department of the Treasury
Internal Revenue Service**Application for Extension of Time To File an Exempt Organization
Return or Excise Taxes Related to Employee Benefit Plans****File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.**

OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I – Identification

Type or Print File by the due date for filing your return. See instructions.	Name of exempt organization, employer, or other filer, see instructions.	Taxpayer identification number (TIN)
	THE LIFE YOU CAN SAVE	46-2100400
	Number, street, and room or suite number. If a P.O. box, see instructions.	
	PO BOX 2135	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	NOVATO, CA 94948	

Enter the Return Code for the return that this application is for (file a separate application for each return) **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (section 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08	Form 990-T (governmental entities)	15

- After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

- If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name

Plan Number

Plan Year Ending (MM/DD/YYYY)

Part II – Automatic Extension of Time To File for Exempt Organizations (see instructions)The books are in the care of PETER SINGER 100 N HOWARD ST. #5877 SPOKANE WA 99201Telephone No. 510-299-8477

Fax No.

- If the organization does not have an office or place of business in the United States, check this box ☐

- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) ☐

If this is for the whole group, check this box ☐If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for ☐

- 1 I request an automatic 6-month extension of time until 11/15 __ __, 20 26 __, to file the **exempt organization return** for the organization named above. The extension is for the organization's return for:

☒ calendar year 20 25 __ or☐ tax year beginning __ __ __ __, 20 __ __, and ending __ __ __ __, 20 __ __.

- 2 If the tax year entered in line 1 is for less than 12 months, check reason:

☐ Initial return☐ Final return☐ Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

**Asset Allocation Statement
Under Section 338**

OMB No. 1545-0123

► Attach to your income tax return.

► Go to www.irs.gov/Form8883 for instructions and the latest information.**Part I Filer's Identifying Information****1 a** Name as shown on return

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1 b Identifying number as shown on return

46-2100400

1 c Check applicable box (see instructions):☐ Old target☐ New target**1 d** Was a valid and timely Form 8023 filed? ☐ Yes ☒ NoIf "Yes," enter the date filed **Part II Other Party's Identifying Information****2 a** Name of other party to the transaction**2 b** Other party's identifying number

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

Part III Target Corporation's Identifying Information**3 a** Name and address of target corporation**3 b** Employer identification number**3 c** State or country of incorporation**Part IV General Information****4 a** Acquisition date**4 b** What percentage of target corporation stock was purchased:(i) During the 12-month acquisition period? 0 %(ii) On the acquisition date? 0 %**5 a** Stock price**5 b** Acquisition costs/Selling costs**5 c** Target liabilities**5 d** AGUB/ADSP

\$ 0.

\$ 0.

\$ 0.

\$ 0.

6 Was the filer listed in Part I, above, a member of an affiliated group of corporations before the acquisition date? ☐

Yes No

X

7 Was the target corporation a member of an affiliated group before the acquisition date? ☐

X

8 Is the target corporation or any target affiliate:**a** A controlled foreign corporation? If "No," check here if it was a CFC at any time during the preceding 5 years ☐

X

b A foreign corporation with income, gain, or loss effectively connected with the conduct of a trade or business within the United States (including U.S. real property interests)? ☐

X

c A qualifying foreign target under Regulations section 1.338-2(e)(1)(iii)? ☐

X

d A corporation electing under section 1504(d) or section 953(d)? ☐

X

e A domestic international sales corporation (DISC)? ☐

X

f A passive foreign investment company (PFIC)? ☐

X

g If the answer to item 8f is "Yes", is the PFIC a pedigreed qualified electing fund? ☐

X

BAA For Paperwork Reduction Act Notice, see separate instructions.Form **8883** (Rev. 10-2017)

Part V Original Statement of Assets Transferred

9 Assets	Aggregate fair market value (actual amount for Class I)	Allocation of AGUB or ADSP
Class I	\$	\$
Class II	\$	\$
Class III	\$	\$
Class IV	\$	\$
Class V	\$	\$
Class VI and VII	\$	\$
Total	\$	\$

Part VI Supplemental Statement of Assets Transferred – Complete if amending an original statement or previously filed supplemental statement because of an increase or decrease in AGUB or ADSP.

10 Enter the tax year and tax return form number with which the original Form 8023 or Form 8883 and any supplemental statements were filed.

11 Assets	Allocation of sales price as previously reported	Increase or (decrease)	Redetermined allocation of AGUB or ADSP
Class I	\$	\$	\$
Class II	\$	\$	\$
Class III	\$	\$	\$
Class IV	\$	\$	\$
Class V	\$	\$	\$
Class VI and VII	\$	\$	\$
Total	\$		\$

12 Reason(s) for increase or decrease. Attach additional sheets if more space is needed.

Form **8886**

(Rev. December 2019)

Department of the Treasury
Internal Revenue Service**Reportable Transaction Disclosure Statement**▶ **Attach to your tax return.**▶ **See separate instructions.**▶ **Go to *www.irs.gov/Form8886* for instructions and the latest information.**

OMB No. 1545-1800

Attachment
Sequence No. **137**

Name(s) shown on return (individuals enter last name, first name, middle initial)

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Identifying number

46-2100400

Number, street, and room or suite no.

PO BOX 2135

City or town

NOVATO

State

CA

ZIP code

94948**A** If you are filing more than one Form 8886 with your tax return, sequentially number each Form 8886 and enter the statement number for this Form 8886. ▶ Statement number 0 of 0**B** Enter the form number of the tax return to which this form is attached or related. ▶ 990Enter the year of the tax return identified above. ▶ 2025Is this Form 8886 being filed with an amended tax return? ▶ ☐ Yes ☒ No**C** Check the box(es) that apply. See instructions. ☒ Initial year filer ☐ Protective disclosure**1a** Name of reportable transaction**1b** Initial year participated in transaction2025**1c** Reportable transaction or tax shelter registration number. See instructions.**2** Identify the type of reportable transaction. Check all boxes that apply. See instructions.**a** ☐ Listed**c** ☐ Contractual protection**e** ☐ Transaction of interest**b** ☐ Confidential**d** ☐ Loss**3** If you checked box 2a or 2e, enter the published guidance number for the listed transaction or transaction of interest. ▶ _____**4** Enter the number of "same as or substantially similar" transactions reported on this form. ▶ 1**5** If you participated in this reportable transaction through a partnership, S corporation, trust, and foreign entity, check the applicable boxes and provide the information below for the entity(ies). See instructions. (Attach additional sheets, if necessary.)**a** Type of entity. ▶ ☐ Partnership ☐ Trust ☐ Partnership ☐ Trust
☐ S corporation ☐ Foreign ☐ S corporation ☐ Foreign**b** Name. ▶ _____**c** Employer identification number (EIN), if known. ▶ _____**d** Date Schedule K-1 received from entity (enter "none" if Schedule K-1 not received). ▶ _____**6** Enter below the name and address of each individual or entity to whom you paid a fee with regard to the transaction if that individual or entity promoted, solicited, or recommended your participation in the transaction, or provided tax advice related to the transaction. (Attach additional sheets, if necessary.)**a** Name

ID number (if known)

Fees paid

\$

Number, street, and room or suite no.

City or town

State

ZIP code

b Name

ID number (if known)

Fees paid

\$

Number, street, and room or suite no.

City or town

State

ZIP code

a Identify the type of tax benefit generated by the transaction. Check all the boxes that apply. See instructions.

b Enter the total dollar amount of your tax benefits identified in 7a. See instructions..... \$

c Enter the anticipated number of years the transaction provides the tax benefits stated in 7b. See instructions.

d Enter your total investment or basis in the transaction. See instructions..... \$

e Further describe the amount and nature of the expected tax treatment and expected tax benefits generated by the transaction for all affected years. Include facts of each step of the transaction that relate to the expected tax benefits including the amount and nature of your investment. Include in your description your participation in the transaction and all related transactions regardless of the year in which they were entered into. Also, include a description of any tax result protection with respect to the transaction.

8 Identify all individuals and entities involved in the transaction that are tax-exempt, foreign, or related. Check the appropriate box(es). See instructions. Include their name(s), identifying number(s), address(es), and a brief description of their involvement. For each foreign entity, identify its country of incorporation or existence. For each individual or related entity, explain how the individual or entity is related. Attach additional sheets, if necessary.

a Type of individual or entity: ☐ Tax-exempt ☐ Foreign ☐ Related

[illegible]

Address

Description

b Type of individual or entity: ☐ Tax-exempt ☐ Foreign ☐ Related

[illegible]

Address

Description

Form **8886-T**

(Rev. December 2019)

Department of the Treasury
Internal Revenue Service**Disclosure by Tax-Exempt Entity Regarding
Prohibited Tax Shelter Transaction**▶ Go to www.irs.gov/Form8886T for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection****For calendar year 20 25 , or tax year beginning , 20 and ending , 20**

Name of tax-exempt entity

Employer identification number

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46-2100400

In care of (if applicable)

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

PO BOX 2135

City or town, state, and ZIP code

NOVATO, CA 94948

1 Check the applicable box that describes the tax-exempt entity.

- | | |
|---|--|
| ☐ An organization described in section 501(c) or 501(d) | ☐ An eligible deferred compensation plan described in section 457(b) which is maintained by an employer described in section 457(e)(1)(A) |
| ☐ A state, a possession of the United States, or the District of Columbia, a political subdivision of a state or possession of the United States | ☐ An individual retirement account |
| ☐ An Indian tribal government | ☐ An individual retirement annuity |
| ☐ A plan described in section 401(a) which includes a trust exempt from tax under section 501(a) | ☐ An Archer MSA |
| ☐ An annuity plan described in section 403(a) or annuity contract described in section 403(b) | ☐ A custodial account treated as an annuity contract under section 403(b)(7)(A) |
| ☐ A qualified tuition program described in section 529 | ☐ A Coverdell education savings account |
| | ☐ A health savings account |
| | ☐ A qualified ABLE program |

2 Identify the type of prohibited tax shelter transaction. Check all the box(es) that apply. See instructions.

- a** ☐ Listed transaction **b** ☐ Confidential **c** ☐ Contractual protection

3 If the transaction is a listed transaction or substantially similar to a listed transaction, identify the listed transactions. See instructions.**4** Identify of other parties (whether taxable or tax-exempt) to the transaction, if known. Attach additional sheets, if necessary.

Name of party

Number, street, and room or suite no.

City or town, state, and ZIP code

Name of party

Number, street, and room or suite no.

City or town, state, and ZIP code

**Sign
Here**

I declare under penalty of perjury that I am authorized to sign this disclosure, that I have examined this disclosure, including any accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of director, trustee, officer, or other authorized official

Date

PETER SINGER

Type or print name of signer

CHAIRMAN

Type or print title or authority of signer

2025

LATE RETURN ATTACHMENT

PAGE 1

CLIENT TLYCS

THE LIFE YOU CAN SAVE

46-2100400

10/01/26

09:35AM

2025

GROUP RETURN ATTACHMENT

PAGE 1

CLIENT TLYCS

THE LIFE YOU CAN SAVE

46-2100400

10/01/26

09:35AM

2025

GENERAL ELECTIONS

PAGE 1

CLIENT TLYCS

THE LIFE YOU CAN SAVE

46-2100400

10/01/26

09:35AM

Form **2848**

(Rev. January 2021)

Department of the Treasury
Internal Revenue Service**Power of Attorney
and Declaration of Representative**

OMB No. 1545-0150

For IRS Use Only► Go to www.irs.gov/Form2848 for instructions and the latest information.

Received by:

Name _____

Telephone _____

Function _____

Date ____/____/____

Part I Power of Attorney**Caution:** A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.**1 Taxpayer information.** Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address

Taxpayer identification number(s)

46-2100400

Daytime telephone number

510-299-8477

Plan number (if applicable)

THE LIFE YOU CAN SAVE
PO BOX 2135
NOVATO, CA 94948

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address

CAF No. _____

PTIN _____

Telephone No. _____

Fax No. _____

Check if to be sent copies of notices and communications ☐Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. _____

PTIN _____

Telephone No. _____

Fax No. _____

Check if to be sent copies of notices and communications ☐Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. _____

PTIN _____

Telephone No. _____

Fax No. _____

(Note: IRS sends notices and communications to only two representatives.)Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. _____

PTIN _____

Telephone No. _____

Fax No. _____

(Note: IRS sends notices and communications to only two representatives.)Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete line 3). Except for the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).Description of Matter (Income, Employment, Payroll, Excise,
Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA,
Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.)
(see instructions)Tax Form Number
(1040, 941, 720, etc.) (if applicable)Year(s) or Period(s) (if applicable)
(see instructions)**4 Specific use not recorded on the Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box. See *Line 4. Specific Use Not Recorded on CAF* in the instructions. ☐**5a Additional acts authorized.** In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): ☐ Access my IRS records via an Intermediate Service Provider;☐ Authorize disclosure to third parties; ☐ Substitute or add representative(s); ☐ Sign a return; _____☐ Other acts authorized: _____

b Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.

List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this form. If you **do** not want to revoke a prior power of attorney, check here. ☐

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 Taxpayer declaration and signature. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify I have the legal authority to execute this form on behalf of the taxpayer.

► **IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.**

Signature
PETER SINGER
Print name

Date
CHAIRMAN
Title (if applicable)

Print name of taxpayer from line 1 if other than individual
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Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a** Attorney — a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b** Certified Public Accountant — a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
 - c** Enrolled Agent — enrolled as an agent by the IRS per the requirements of Circular 230.
 - d** Officer — a bona fide officer of the taxpayer organization.
 - e** Full-Time Employee — a full-time employee of the taxpayer.
 - f** Family Member — a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g** Enrolled Actuary — enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230).
 - h** Unenrolled Return Preparer — Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). **See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.**
 - k** Qualifying Student or Law Graduate — receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a LITC or STCP. See instructions for Part II for additional information and requirements.
 - r** Enrolled Retirement Plan Agent — enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

► **IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.**

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation — Insert above letter (a - r).	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date

Form **8821**

(Rev. January 2021)

Department of the Treasury
Internal Revenue Service**Tax Information Authorization**

- Go to www.irs.gov/Form8821 for instructions and the latest information.
- Don't sign this form unless all applicable lines have been completed.
- Don't use Form 8821 to request copies of your tax returns or to authorize someone to represent you. See instructions.

OMB No. 1545-1165

For IRS Use Only

Received by:

Name _____
Telephone _____
Function _____
Date _____**1 Taxpayer information.** Taxpayer must sign and date this form on line 6.

Taxpayer name and address

THE LIFE YOU CAN SAVE
PO BOX 2135
NOVATO, CA 94948

Taxpayer identification number(s)

46-2100400

Daytime telephone number

510-299-8477

Plan number (if applicable)

2 Designee(s). If you wish to name more than two designees, attach a list to this form. **Check here if a list of additional designees is attached** ► ☐

Name and address

CAF No. NONE

PTIN _____

Telephone No. _____

Fax No. _____

Check if to be sent copies of notices and communicationsCheck if new: Address ☐Telephone No. ☐Fax No. ☐

Name and address

CAF No. _____

PTIN _____

Telephone No. _____

Fax No. _____

Check if to be sent copies of notices and communicationsCheck if new: Address ☐Telephone No. ☐Fax No. ☐**3 Tax information.** Each designee is authorized to inspect and/or receive confidential tax information for the type of tax, forms, periods, and specific matters you list below. See the line 3 instructions.☐ By checking here, I authorize access to my IRS records via an Intermediate Service Provider.

(a) Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4980H Payments, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters

4 Specific use not recorded on the Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions. If you check this box, skip line 5. ► ☐**5 Retention/revocation of prior tax information authorizations.** If the line 4 box is checked, skip this line. If the line 4 box isn't checked, the IRS will automatically revoke all prior tax information authorizations on file unless you check the line 5 box and attach a copy of the tax information authorization(s) that you want to retain. ► ☐
To revoke a prior tax information authorization(s) without submitting a new authorization, see the line 5 instructions.**6 Taxpayer signature.** If signed by a corporate officer, partner, guardian, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify that I have the legal authority to execute this form with respect to the tax matters and tax periods shown on line 3 above.

► IF NOT COMPLETED, SIGNED, AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.

► DON'T SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.

Signature

Date

PETER SINGER

CHAIRMAN

Print Name

Title (if applicable)

BAA For Privacy Act and Paperwork Reduction Act Notice, see the instructions.Form **8821** (Rev. 01-2021)

Change of Address or Responsible Party – Business▶ **Please type or print.**

- ▶ **See instructions.** ▶ **Do not attach this form to your return.**
▶ **Go to www.irs.gov/Form8822B for the latest information.**

OMB No. 1545-1163

Before you begin: If you are also changing your home address, use Form 8822 to report that change.

If you are a tax-exempt organization (see instructions), check here

Check **all** boxes this change affects.

- 1 ☒ Employment, excise, income, and other business returns (Forms 720, 940, 941, 990, 1041, 1065, 1120, etc.)
- 2 ☐ Employee plan returns (Forms 5500, 5500-EZ, etc.)
- 3 ☒ Business location

4 a Business name

THE LIFE YOU CAN SAVE

4 b Employer identification number

46-2100400

- 5 **Old mailing address** (no., street, room or suite no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.

Foreign country name

Foreign province/county

Foreign postal code

- 6 **New mailing address** (no., street, room or suite no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.

PO BOX 2135

NOVATO, CA 94948

Foreign country name

Foreign province/county

Foreign postal code

- 7 **New business location** (no., street, room or suite no., city or town, state, and ZIP code). If a foreign address, also complete spaces below, see instructions.

PO BOX 2135

NOVATO, CA 94948

Foreign country name

Foreign province/county

Foreign postal code

8 New responsible party's name**9 New responsible party's SSN, ITIN, or EIN. (CAUTION: YOU MUST REFER TO THE INSTRUCTIONS FOR FORM SS-4 TO SEE WHO MAY USE AN EIN.)**

- 10 **Signature.** Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.

Daytime telephone number of person to contact (optional) ▶

**Sign
Here**

Signature of owner, officer, or representative

Date



CHAIRMAN

Title

Form 14039-B (May 2021)	Department of the Treasury - Internal Revenue Service Business Identity Theft Affidavit	OMB Number 1545-2139
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Section A – Select One Box

- ☐ **1** I'm not a business owner and haven't applied for an Employer Identification Number (EIN) but am receiving IRS notices for an unknown business in my name with an assigned EIN. I'm following the guidance at www.irs.gov/notmyein

The nine-digit EIN I'm reporting is

Complete Sections C, D and F

- ☐ **2** I suspect the business entity, estate, trust, or exempt organization listed in Section B is a victim of identity theft

Complete Sections B, C, D, E and F

Note: Failure to provide required documentation with a signed Form 14039-B may delay processing.

Section B – My Business Information

1 Legal name of entity	2 Approx. date entity established	3 EIN
-------------------------------	--	--------------

4a Current business address (apt., suite no. and street, or P.O. Box)

4b City	4c State	4d ZIP code
----------------	-----------------	--------------------

5 Tax forms affected	6 Tax year(s)/quarter(s) affected
-----------------------------	--

7 Previous names this entity was known by (if applicable)

8 Check only **ONE** of the following boxes

- ☐ This EIN is currently **Active** (in business)
- ☐ This EIN is currently **Not Active** (if operation ceased, provide tax year/quarter of the final return filed) _____

9 If your business was not required to file a tax return for the year/quarter you are reporting identity theft, **check this box** ☐

Section C – Information of Individual Submitting This Form

1 What is your position with the business entity/exempt organization shown below (You must have the legal authority to act for the entity and to receive return information per IRC 6103)

- | | |
|---|--|
| ☐ Not applicable, I checked box 1 in Section A | ☐ I am a sole proprietor |
| ☐ I am an officer or director of this corporation/exempt organization | ☐ I am a partner |
| ☐ I am the managing member of a multi-member limited liability company | ☐ I am the sole member of a limited liability company |
| ☐ I am the Executor, Administrator, Personal Representative, Fiduciary, or Trustee of an estate or trust | |
| ☐ Other (describe) _____ | |

2 Your name	3 Your Taxpayer Identification Number (provide 9-digit SSN or ITIN)
--------------------	--

4 Your mailing address (if different from your business address)

5 Your Telephone number (include area code) ☐ Home ☐ Work ☐ Cell	6 Best time(s) to call you
--	-----------------------------------

Section D – Reason for Filing this Form (Required)

Provide a brief explanation with relevant dates. If needed, attach additional information and/or pages to this form

Section E – Supporting Documentation

1 If known, provide any information you have regarding the person(s) misusing your Employer Identification Number or your name (for example, provide the alleged perpetrator's name or address, or copy of a police report). Attach an additional sheet if necessary

2 Supporting Documents

Submit this completed form and a legible photocopy of the document(s) selected below to verify your identity.

Note: Failure to provide a complete form and **legible** photocopies could result in a delay in processing your request.

(Check the box next to the documents you are submitting. The documentation required is dependent upon the type of entity as indicated below).

Sole Proprietor: Two documents are required

☐ **a** Passport, Driver's license, or other valid U.S. Federal or State government issued identification with your signature (*e.g., Visa*)**

☐ **b** Copy of a utility bill, invoice, mortgage/rent receipt or other documentation to support business operation

** Do not submit photocopies of federally issued identification where prohibited by 18 U.S.C. 701 (*e.g., official badges designating federal employment*).

Corporation, Partnership, Limited Liability Company, Exempt Organization, Estate or Trust

Send one or more of the documents from the list below

☐ **a** Articles of incorporation

☐ **b** Articles of organization

☐ **c** Trust or estate document

☐ **d** A statement signed by an officer or director (not the same person in Section C) on corporate letterhead stationery, stating that the person in Section C has authority to legally bind the corporation

Section F – Signature

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the information entered on this form is true, correct, complete, and made in good faith.

Signature of person in Section C

Date signed (*mm/dd/yyyy*)

Submitting Form 14039-B

1 BY MAIL:

- If you received a notice from the IRS, attach Form 14039-B to the back of the notice and mail to the address provided on the notice.
- If you did not receive a notice from the IRS, please send this completed form to Internal Revenue Service, Ogden, UT 84201.

2 BY FAX:

- If you received a notice or letter from the IRS related to this issue and it provides a FAX number, you should send this completed form there. If no FAX number is shown on the notice or letter, please follow the mailing instructions on the notice or letter.
- If you did not receive a notice or letter related to this issue you may FAX this form toll-free to: 855-807-5720. Consider including a cover sheet marked 'Confidential'.

3 TAXPAYER ASSISTANCE CENTER:

- If you prefer to submit this form in person at an IRS Taxpayer Assistance Center, you must schedule an appointment by calling toll-free 844-545-5640, Monday through Friday, 7 a.m. to 7 p.m., your local time. At that appointment you will present this completed form with at least one piece of the required documentation listed above along with your original driver's license or other valid U.S. Federal or State government issued photo identification with your signature.

Note: The IRS does not initiate contact with taxpayers by e-mail. Forward IRS-related scam emails to phishing@irs.gov.

Additional Resources

Other helpful identity theft information may be found at www.irs.gov/identitytheft. Additionally, locations and hours of operation for Taxpayer Assistance Centers can be found at www.irs.gov/localcontacts.

Note: The Federal Trade Commission (FTC) is the central federal government agency responsible for identity theft awareness. The IRS does not share taxpayer information with the FTC. For additional information, protection strategies, and resources visit the FTC at www.identitytheft.gov/.

Privacy Act and Paperwork Reduction Notice

Our legal authority to request the information is 26 U.S.C. 6001.

The primary purpose of the form is to provide a means for reporting the theft of your identity to the IRS. The information requested by this form will allow the IRS to more efficiently assist you in resolving federal tax issues caused by the theft and will allow the IRS to take actions to protect your account identity in the future. The information is also used to determine your correct tax liability, and whether you are due a refund or whether any federal taxes are owed.

Providing the information on this form is voluntary. However, if you do not provide the information it may be more difficult to assist you in resolving your identity theft issue. If you intentionally provide false information, you may be subject to criminal penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

Public reporting burden for this collection of information is estimated to average 15 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, and SE: W: CAR: MP: T: T: SP, 1111 Constitution Ave. NW, IR-6526, and Washington, DC 20224. Do not send this form to this address. Instead, see the form for filing instructions.

Notwithstanding any other provision of the law, no person is required to respond to, nor shall any person be subject to a penalty for failure to comply with, a collection of information subject to the requirements of the Paperwork Reduction Act, unless that collection of information displays a currently valid OMB Control Number.

Form **SS-4**

(Rev. December 2025)

Department of the Treasury
Internal Revenue Service**Application for Employer Identification Number**
(For use by employers, corporations, partnerships, trusts, estates, churches,
government agencies, Indian tribal entities, certain individuals, and others.)
See separate instructions for each line. Keep a copy for your records.
Go to www.irs.gov/FormSS4 for instructions and the latest information.

OMB No. 1545-0003

EIN

T Y P E O R P R I N T C L E A R L Y	1 Legal name of entity (or individual) for whom the EIN is being requested		
	2 Trade name of business (if different from name on line 1)		3 Executor, administrator, trustee, "care of" name N/A
	4a Mailing address (room, apt., suite no. and street, or P.O. box)		5a Street address (if different) (Don't enter a P.O. box.)
	4b City, state, and ZIP code (if foreign, see instructions)		5b City, state, and ZIP code (if foreign, see instructions)
	6 County and state where principal business is located		
	7a Name of responsible party N/A		7b SSN, ITIN, or EIN
8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? ☐ Yes ☒ No			8b If 8a is "Yes," enter the number of LLC members
8c If 8a is "Yes," was the LLC organized in the United States? ☐ Yes ☐ No			
9a Type of entity (check only one box). Caution: If 8a is "Yes," see the instructions for the correct box to check.			
☐ Sole proprietor (SSN) ☐ Estate (SSN of decedent) ☐ Partnership ☐ Plan administrator (TIN) ☐ Corporation (enter form number to be filed) ☐ Trust (TIN of grantor) ☐ Personal service corporation ☐ Military/National Guard ☐ State/local government ☐ Church or church-controlled organization ☐ Farmers' cooperative ☐ Federal government ☐ Other nonprofit organization (specify) ☐ REMIC ☐ Indian tribal governments/enterprises ☐ Other (specify) Group Exemption Number (GEN) if any			
9b If a corporation, name the state or foreign country (if applicable) where incorporated.		State N/A	Foreign country N/A
10 Reason for applying (check only one box)			
☐ Started new business (specify type) ☐ Banking purpose (specify purpose) ☐ Hired employees (Check the box and see line 13.) ☐ Changed type of organization (specify new type) ☐ Compliance with IRS withholding regulations ☐ Purchased going business ☐ Created a trust (specify type) ☐ Created a pension plan (specify type) ☐ Other (specify)			
11 Date business started or acquired (month, day, year). See instructions. N/A		12 Closing month of accounting year N/A	
13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.		14 If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability will generally be \$1,000 or less if you expect to pay \$5,000 or less, \$6,536 or less if you're in a U.S. territory, in total wages.) If you don't check this box, you must file Form 941 for every quarter ☐	
Agricultural 0		Household 0	Other 0
15 First date wages or annuities were paid (month, day, year). Note: If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) N/A			
16 Check one box that best describes the principal activity of your business.			
☐ Construction ☐ Rental & leasing ☐ Transportation & warehousing ☐ Wholesale-agent/broker ☐ Real estate ☐ Manufacturing ☐ Accommodation & food service ☐ Wholesale-other ☐ Finance & insurance ☐ Other (specify) ☐ Retail			
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.			
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? ☐ Yes ☒ No If "Yes," write previous EIN here			
Third Party Designee	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.		
	Designee's name MATTHEW YOUNG		Designee's telephone number (include area code) 571-297-2999
	Address and ZIP code 6402 ARLINGTON BLVD STE 900 FALLS CHURCH, VA 22042		Designee's fax number (include area code)
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.			Applicant's telephone number (include area code)
Name and title (type or print clearly)			Applicant's fax number (include area code)
Signature			Date

DO NOT MAIL

--- MUST BE ELECTRONICALLY FILED

FinCEN Form 114

Department of the Treasury
OMB no. 1506-0009

(Rev September 2013)

REPORT OF FOREIGN BANK
AND FINANCIAL ACCOUNTS

Do NOT file with your Federal Tax Return

Do not use previous editions of this form

1 This report is for calendar
year ended 12/31

2025

Amended ☐

Part I Filer information

2 Type of Filer

a ☐ Individual b ☐ Partnership c ☐ Corporation d ☐ Consolidated e ☒ Fiduciary or Other — Enter type _____

3 U.S. Taxpayer Identification Number

462100400

If filer has no U.S. Identification
Number complete Item 4

3a TIN type

☐ SSN/ITIN☒ EIN

4 Foreign identification (Complete only if item 3 is not applicable)

a Type: ☐ Passport ☐ Foreign TIN ☐ Other _____

b Number _____ c Country of Issue _____

5 Individual's date of birth
MM/DD/YYYY

6 Last Name or Organization Name

THE LIFE YOU CAN SAVE

7 First Name

8 Middle Initial

8a Suffix

9 Mailing address (number, street, and apartment or suite number)

PO BOX 2135

10 City

NOVATO

11 State

CA

12 ZIP/Postal Code

94948

13 Country

US

14a Does the filer have a financial interest in 25 or more financial accounts?

☐ Yes

Enter total number of accounts _____

Do not complete Part II or Part III, but maintain records of the information.

☒ No

14b Does the filer have signature authority over but no financial interest in 25 or more financial accounts?

☐ Yes

Enter total number of accounts _____

Complete Part IV, items 34 through 43 for each person on whose behalf the filer has signature authority.

☒ No

Part II Information on financial account(s) owned separately

15 Maximum value of account during calendar year
(See instructions under Monetary amounts, step 2)15a Amount
unknown

16 Type of account

a ☐ Bankb ☐ Securitiesc ☐ Other — Enter type below

17 Name of Financial Institution in which account is held

18 Account number or other designation

19 Mailing address (number, street, or suite number) of financial institution in which account is held

20 City

21 State, if known

22 Foreign postal code, if known

23 Country

Signature

44a Check here ☒ if this report is completed by a third party preparer and complete the third party preparer section.

44 Filer Signature

The report will be electronically
signed when filed

45 Filer Title, if not reporting a personal account

46 Date (MM/DD/YYYY)

This date will auto-fill when the
FBAR is electronically signedThird Party
Preparer
Use Only

47 Preparer's first name

MATTHEW YOUNG

48 MI

49 Last name

50 Check ☐ if
self-employed

51 TIN

P03123009

51a TIN type

☒ PTIN☐ SSN/ITIN☐ Foreign

52 Contact phone no.

703-533-0888

52a Ext

53 Firm's name

BAY BUSINESS GROUP, LLC

54 Firm's TIN

203992688

54a TIN type

☒ EIN☐ Foreign

55 Mailing address (number, street, apartment or suite number)

6402 ARLINGTON BLVD STE 900

56 City

FALLS CHURCH

57 State

VA

58 ZIP/Postal Code

22042

59 Country

US

This form should be used to report a financial interest in, signature authority, or other authority over one or more financial accounts in foreign countries, as required by the Department of the Treasury Regulations 31 CFR 1010.350. No report is required if the aggregate value of the accounts did not exceed \$10,000. See instructions for definitions.

PRIVACY ACT AND PAPERWORK REDUCTION ACT NOTICE

Pursuant to the requirements of Public Law 93-579 (Privacy Act of 1974), notice is hereby given that the authority to collect information on FinCEN Form 114 in accordance with 5 USC 552a (e) is Public Law 91-508; 31 USC 5314; 5 USC 301; 31 CFR 1010.350. The principal purpose for collecting the information is to assure maintenance of reports where such reports or records have a high degree of usefulness in criminal, tax, or regulatory investigations or proceedings. The information collected may be provided to those officers and employees of any constituent unit of the Department of the Treasury who have a need for the records in the performance of their duties. The records may be referred to any other department or agency of the United States upon the request of the head of such department or agency for use in a criminal, tax, or regulatory investigation or proceeding. The information collected may also be provided to appropriate state, local, and foreign law enforcement and regulatory personnel in the performance of their official duties. Disclosure of this information is mandatory. Civil and criminal penalties, including in certain circumstances a fine of not more than \$500,000 and imprisonment of not more than five years, are provided for failure to file a report, for failure to supply information, and for filing a false or fraudulent report. Disclosure of the Social Security number is mandatory. The authority to collect is 31 CFR 1010.350. The Social Security number will be used as a means to identify the individual who files the report. The estimated average burden associated with this collection of information is 60 minutes per respondent or record keeper, depending on individual circumstances. Comments regarding the accuracy of this burden estimate, and suggestions for reducing the burden should be directed to the Financial Crimes Enforcement Network, P.O. Box 39, Vienna, VA 22183, Attn: Office of Regulatory Policy.

Part II Information on financial account(s) owned separately

FinCEN Form 114

Complete a separate block for each account owned separately

Page Number

Add an additional Part II page as many times as necessary in order to provide information on all accounts

1 of 1

1 Filing for calendar year 2025	3-4 Check appropriate identification number ☒ Taxpayer Identification Number ☐ Foreign identification number Enter identification number here: 46-2100400	6 Last name or organization name THE LIFE YOU CAN SAVE
--	--	--

15 Maximum value of account during calendar year (See instructions under Monetary amounts, step 2)	15a Amount unknown ☐	16 Type of account a ☐ Bank b ☐ Securities c ☐ Other — Enter type below
17 Name of Financial Institution in which account is held		

18 Account number or other designation	19 Mailing address (number, street, or suite number) of financial institution in which account is held		
20 City	21 State, if known	22 Foreign postal code, if known	23 Country

15 Maximum value of account during calendar year (See instructions under Monetary amounts, step 2)	15a Amount unknown ☐	16 Type of account a ☐ Bank b ☐ Securities c ☐ Other — Enter type below
17 Name of Financial Institution in which account is held		

18 Account number or other designation	19 Mailing address (number, street, or suite number) of financial institution in which account is held		
20 City	21 State, if known	22 Foreign postal code, if known	23 Country

15 Maximum value of account during calendar year (See instructions under Monetary amounts, step 2)	15a Amount unknown ☐	16 Type of account a ☐ Bank b ☐ Securities c ☐ Other — Enter type below
17 Name of Financial Institution in which account is held		

18 Account number or other designation	19 Mailing address (number, street, or suite number) of financial institution in which account is held		
20 City	21 State, if known	22 Foreign postal code, if known	23 Country

15 Maximum value of account during calendar year (See instructions under Monetary amounts, step 2)	15a Amount unknown ☐	16 Type of account a ☐ Bank b ☐ Securities c ☐ Other — Enter type below
17 Name of Financial Institution in which account is held		

18 Account number or other designation	19 Mailing address (number, street, or suite number) of financial institution in which account is held		
20 City	21 State, if known	22 Foreign postal code, if known	23 Country

15 Maximum value of account during calendar year (See instructions under Monetary amounts, step 2)	15a Amount unknown ☐	16 Type of account a ☐ Bank b ☐ Securities c ☐ Other — Enter type below
17 Name of Financial Institution in which account is held		

18 Account number or other designation	19 Mailing address (number, street, or suite number) of financial institution in which account is held		
20 City	21 State, if known	22 Foreign postal code, if known	23 Country

Part III Information on financial account(s) owned jointly Complete a separate block for each account owned jointly Add an additional Part III page as many times as necessary in order to provide information on all accounts	FinCEN Form 114 Page Number 1 of 1
--	--

1 Filing for calendar year _ 2025 _	3-4 Check appropriate identification number ☒ Taxpayer Identification Number ☐ Foreign identification number Enter identification number here: 46-2100400	6 Last name or organization name THE LIFE YOU CAN SAVE		
15 Maximum value of account during calendar year (See instructions under Monetary amounts, step 2)	15a Amount unknown ☐	16 Type of account a ☐ Bank b ☐ Securities c ☐ Other — Enter type below		
17 Name of financial institution in which account is held				
18 Account number or other designation	19 Mailing address (number, street, apartment or suite number) of financial institution in which account is held			
20 City	21 State, if known	22 Foreign postal code, if known	23 Country	
24 Number of joint owners for this account	25 Taxpayer Identification Number (TIN) of principal joint owner, if known. See instructions.		25a TIN type ☐ EIN ☐ SSN/ITIN ☐ Foreign	
26 Last name or organization name of principal joint owner		27 First name of principal joint owner, if known	28 Middle initial, if known	28a Suffix
29 Mailing address (number, street, apartment or suite number) of principal joint owner, if known				
30 City, if known	31 State, if known	32 ZIP/Postal Code, if known	33 Country, if known	
15 Maximum value of account during calendar year (See instructions under Monetary amounts, step 2)	15a Amount unknown ☐	16 Type of account a ☐ Bank b ☐ Securities c ☐ Other — Enter type below		
17 Name of financial institution in which account is held				
18 Account number or other designation	19 Mailing address (number, street, apartment or suite number) of financial institution in which account is held			
20 City	21 State, if known	22 Foreign postal code, if known	23 Country	
24 Number of joint owners for this account	25 Taxpayer Identification Number (TIN) of principal joint owner, if known. See instructions.		25a TIN type ☐ EIN ☐ SSN/ITIN ☐ Foreign	
26 Last name or organization name of principal joint owner		27 First name of principal joint owner, if known	28 Middle initial, if known	28a Suffix
29 Mailing address (number, street, apartment or suite number) of principal joint owner, if known				
30 City, if known	31 State, if known	32 ZIP/Postal Code, if known	33 Country, if known	

Part IV	Information on financial account(s) where filer has signature authority or other authority but no financial interest in the account(s) Complete a separate block for each account Add an additional Part IV page as many times as necessary in order to provide information on all accounts	FinCEN Form 114 Page Number <u>1</u> of <u>1</u>
----------------	---	--

1 Filing for calendar year _ 2025 _	3-4 Check appropriate identification number ☒ Taxpayer Identification Number ☐ Foreign identification number Enter identification number here: 46-2100400	6 Last name or organization name THE LIFE YOU CAN SAVE	
15 Maximum value of account during calendar year (See instructions under Monetary amounts, step 2)		15a Amount unknown ☐	16 Type of account a ☐ Bank b ☐ Securities c ☐ Other — Enter type below
17 Name of financial institution in which account is held			
18 Account number or other designation		19 Mailing address (number, street, apartment or suite number) of financial institution in which account is held	
20 City	21 State, if known	22 Foreign postal code, if known	23 Country
34 Last name or organization name of account owner		35 Taxpayer identification number of account owner	35a TIN type ☐ EIN ☐ SSN/ITIN ☐ Foreign
36 First Name	37 Middle initial	37a Suffix	38 Mailing address (number, street, and apartment or suite number)
39 City	40 State	41 ZIP/Postal Code	42 Country
43 Filer's title with this owner			

15 Maximum value of account during calendar year (See instructions under Monetary amounts, step 2)	15a Amount unknown ☐	16 Type of account a ☐ Bank b ☐ Securities c ☐ Other — Enter type below	
17 Name of financial institution in which account is held			
18 Account number or other designation		19 Mailing address (number, street, apartment or suite number) of financial institution in which account is held	
20 City	21 State, if known	22 Foreign postal code, if known	23 Country
34 Last name or organization name of account owner		35 Taxpayer identification number of account owner	35a TIN type ☐ EIN ☐ SSN/ITIN ☐ Foreign
36 First Name	37 Middle initial	37a Suffix	38 Mailing address (number, street, and apartment or suite number)
39 City	40 State	41 ZIP/Postal Code	42 Country
43 Filer's title with this owner			

2025

REASON FOR LATE FILING

PAGE 1

CLIENT TLYCS

THE LIFE YOU CAN SAVE

46-2100400

10/01/26

09:35AM

Form 114a

Department of the Treasury
Financial Crimes Enforcement
Network (FinCEN)

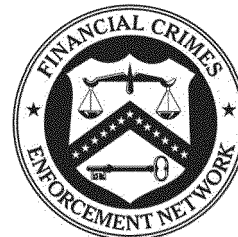
May 2015

Record of Authorization to
Electronically File FBARs

(See instructions below for completion)

Do not send to FinCEN. Retain this form for your records.

The form 114a may be digitally signed.

**Part I** Persons who have an obligation to file a Report of Foreign Bank and Financial Account(s)

1. Owner last name or entity's legal name THE LIFE YOU CAN SAVE	2. Owner first name	3. Owner M. I.
4. Spouse last name (if jointly filing FBAR - see instructions below)	5. Spouse first name	6. Spouse M. I.

I/we declare that I/we have provided information concerning 0 (enter number of accounts) foreign bank and financial account(s) for the filing year ending December 31, 2025 to the preparer listed in Part II; that this information is to the best of my/our knowledge true, correct, and complete; that I/we authorize the preparer listed in Part II to complete and submit to the Financial Crimes Enforcement Network (FinCEN) a Report of Foreign Bank and Financial Accounts (FBAR) based on the information that I/we have provided; and that I/we authorize the preparer listed in Part II to receive information from FinCEN, answer inquiries and resolve issues relating to this submission. I/we acknowledge that, notwithstanding this declaration, it is my/our legal responsibility, not that of the preparer listed in Part II, to timely file an FBAR if required by law to do so.

7. Owner signature (Authorized representative if entity)	8 Date MM / DD / YYYY	9 Owner or entity TIN 46-2100400	10 TIN type a ☒ EIN b ☐ SSN/ITIN c ☐ Foreign
11. Spouse signature	12 Date MM / DD / YYYY	13 Spouse TIN	14 TIN type a ☐ EIN b ☐ SSN/ITIN c ☐ Foreign

Part II Individual or Entity Authorized to File FBAR on behalf of Persons who have an obligation to file.

15. Preparer first name MATTHEW YOUNG	16. Preparer M.I.	17. Preparer last name	18. Preparer PTIN P03123009
19 Address 6402 ARLINGTON BLVD STE 900	20 City FALLS CHURCH	21 State VA	22 ZIP/postal code 22042
23 Country code US	24 Preparer's (item 15) employer's (Entity) name BAY BUSINESS GROUP, LLC	25. Employer EIN 203992688	26. Preparer's signature MATTHEW YOUNG

Instructions for completing the FBAR Signature Authorization Record

This record may be completed by the individual or entity granting such authorization (Part I) *OR* the individual/entity authorized to perform such services. The completed record *must* be signed by the individual(s)/entity granting the authorization (Part I) and the individual/entity that will file the FBAR. The Preparer/filing entity must be registered with FinCEN BSA E-File system. (See <http://bsaefiling.fincen.treas.gov/main.html> for registration).

Read and complete the account owner statement in Part I.

To authorize a third party to file the Foreign Bank and Financial Accounts Report (FBAR), the account owner should complete Part I, items 1 through 3 (as required), sign and date the document in Part I, Items 7/8 and complete items 9 and 10. Item 7 may be digitally signed.

Accounts Jointly Owned by Spouses (see exceptions in the FBAR instructions)

If the account owner is filing an FBAR jointly with his/her spouse, the spouse must also complete Part I, items 4 through 6. The spouse must also sign and date the report in items 11/12, (item 11 may be digitally signed) and complete items 13 and 14. A third party preparer may be one of the spouses of the jointly owned foreign account. In this case, both spouses must complete Part I of form 114a in its entirety. The third party preparer (spouse) that will file the FBAR on behalf of both spouses will complete Part II in its entirety (do not use such terms as *see above*, or *same as item number x*).

Complete Part II, items 15 through 18 with the preparer's information. The address, items 19 through 23, is that of the preparer *or* the preparer's employer if the preparer is an employee. Record the employer's information (if any) in items 24 and 25. If the preparer does not have a PTIN, leave item 18 blank. The third party preparer *must* sign in item 26 (digital signature acceptable) of Part II indicating that the FBAR will be filed as directed by the authorizing authority.

The person(s) listed in Part I, and the person listed in Part II as authorized to file on behalf of the person(s) listed in Part I, should retain copies of this record of authorization and the filing itself, both for a period of 5 years. See 31 CFR 1010.430(d).

DO NOT SEND THIS RECORD TO FinCEN UNLESS REQUESTED TO DO SO.

CLIENT TLYCS

**BAY BUSINESS GROUP, LLC
6402 ARLINGTON BLVD STE 900
FALLS CHURCH, VA 22042
703-533-0888**

October 1, 2026

The Life You Can Save
PO BOX 2135
Novato, CA 94948

Dear Client:

Your 2025 Federal Return of Organization Exempt from Income Tax has been electronically filed with the Internal Revenue Service. No tax is payable with the filing of this return.

Please be sure to call us if you have any questions.

Sincerely,

Matthew Young

2025

FEDERAL WORKSHEETS

PAGE 1

CLIENT TLYCS

THE LIFE YOU CAN SAVE

46-2100400

10/01/26

09:35AM

FORM 990, PART III, LINE 4E
PROGRAM SERVICES TOTALS

	PROGRAM SERVICES TOTAL	FORM 990	SOURCE
TOTAL EXPENSES	10,290,952.	10,290,952.	PART IX, LINE 25, COL. B
GRANTS	0.	10,015,067.	PART IX, LINES 1-3, COL. B
REVENUE	0.	0.	PART VIII, LINE 2, COL. A

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

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUND- RAISING
CONTRACT SERVICES	208,953.	28,745.	180,208.	
TOTAL	\$ 208,953.	\$ 28,745.	\$ 180,208.	\$ 0.

FORM 990, PART IX, LINE 24E
OTHER EXPENSES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
BANK SERVICE CHARGES	591.		591.	
PRINTING AND PUBLICATIONS	824.	824.		
TOTAL	\$ 1,415.	\$ 824.	\$ 591.	\$ 0.

EXCESS CONTRIBUTIONS
SCHEDULE A, PART II, LINE 5

	2021	2022	2023	2024	2025	TOTAL	2% AMT	EXCESS
EGAN HOUSEHOLD	1,250,001	35	0	0	288	1,250,324	872,806	377,518
DOVETAIL IMPACT	0	300,000	300,000	350,000	0	950,000	872,806	77,194
WEISS ASSET MANAGEMENT FOUNDATION	0	0	0	465,386	349,040	814,426	0	0
	<u>1,250,001</u>	<u>300,035</u>	<u>300,000</u>	<u>815,386</u>	<u>349,328</u>	<u>3,014,750</u>	<u>1745612</u>	<u>454,712</u>

12/31/25

2025 FEDERAL BOOK SUMMARY DEPRECIATION SCHEDULE

PAGE 1

CLIENT TLYCS

THE LIFE YOU CAN SAVE

46-2100400

10/01/26

09:35AM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179/ SDA	PRIOR 179/ SDA/ DEPR.	METHOD	LIFE	CURRENT DEPR.
FORM 990/990-PF										
MACHINERY AND EQUIPMENT										
1	COMPUTER	5/17/21		1,546			1,108	S/L	5	309
2	COMPUTER	6/03/21		1,357			949	S/L	5	271
3	COMPUTER	4/01/22		1,960			980	S/L	5	392
4	COMPUTER	6/08/22		2,277			1,138	S/L	5	455
5	COMPUTER	6/18/23		1,074			322	S/L	5	215
6	LAPTOP (FOR NM)	2/10/25		1,477				S/L	5	271
7	LAPTOP (FOR KUDZAI)	2/14/25		1,690				S/L	5	310
8	LAPTOP (FOR BC)	7/01/25		1,471				S/L	5	147
9	LAPTOP (FOR LL)	12/01/25		1,232				S/L	5	21
TOTAL MACHINERY AND EQUIPME				14,084		0	4,497			2,391
TOTAL DEPRECIATION				14,084		0	4,497			2,391
GRAND TOTAL DEPRECIATION				14,084		0	4,497			2,391

12/31/25

2025 FEDERAL BOOK DEPRECIATION SCHEDULE

PAGE 1

CLIENT TLYCS

THE LIFE YOU CAN SAVE

46-2100400

10/01/26

09:35AM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.	
FORM 990/990-PF																	
MACHINERY AND EQUIPMENT																	
1	COMPUTER	5/17/21		1,546							1,546	1,108	S/L	5		309	
2	COMPUTER	6/03/21		1,357							1,357	949	S/L	5		271	
3	COMPUTER	4/01/22		1,960							1,960	980	S/L	5		392	
4	COMPUTER	6/08/22		2,277							2,277	1,138	S/L	5		455	
5	COMPUTER	6/18/23		1,074							1,074	322	S/L	5		215	
6	LAPTOP (FOR NM)	2/10/25		1,477							1,477		S/L	5		271	
7	LAPTOP (FOR KUDZAI)	2/14/25		1,690							1,690		S/L	5		310	
8	LAPTOP (FOR BC)	7/01/25		1,471							1,471		S/L	5		147	
9	LAPTOP (FOR LL)	12/01/25		1,232							1,232		S/L	5		21	
TOTAL MACHINERY AND EQUIPME				14,084		0	0	0	0	0	14,084	4,497					2,391
TOTAL DEPRECIATION				14,084		0	0	0	0	0	14,084	4,497					2,391
GRAND TOTAL DEPRECIATION				14,084		0	0	0	0	0	14,084	4,497					2,391

12/31/26

2026 FEDERAL BOOK DEPRECIATION SCHEDULE

PAGE 1

CLIENT TLYCS

THE LIFE YOU CAN SAVE

46-2100400

10/01/26

09:35AM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.	
FORM 990/990-PF																	
MACHINERY AND EQUIPMENT																	
1	COMPUTER	5/17/21		1,546							1,546	1,417	S/L	5		129	
2	COMPUTER	6/03/21		1,357							1,357	1,220	S/L	5		113	
3	COMPUTER	4/01/22		1,960							1,960	1,372	S/L	5		392	
4	COMPUTER	6/08/22		2,277							2,277	1,593	S/L	5		455	
5	COMPUTER	6/18/23		1,074							1,074	537	S/L	5		215	
6	LAPTOP (FOR NM)	2/10/25		1,477							1,477	271	S/L	5		295	
7	LAPTOP (FOR KUDZAI)	2/14/25		1,690							1,690	310	S/L	5		338	
8	LAPTOP (FOR BC)	7/01/25		1,471							1,471	147	S/L	5		294	
9	LAPTOP (FOR LL)	12/01/25		1,232							1,232	21	S/L	5		246	
TOTAL MACHINERY AND EQUIPME				14,084		0	0	0	0	0	14,084	6,888					2,477
TOTAL DEPRECIATION				14,084		0	0	0	0	0	14,084	6,888					2,477
GRAND TOTAL DEPRECIATION				14,084		0	0	0	0	0	14,084	6,888					2,477

Form **8453-TE****Tax-Exempt Entity Declaration and Signature for E-file**

OMB No. 1545-0047

Department of the Treasury
Internal Revenue ServiceFor calendar year 2024, or tax year beginning _____, 2025, and ending _____, 20_____
For use with Forms 990, 990-EZ, 990-PF, 990-T, 1120-POL, 4720, 8868, 5227, 5330, and 8038-CP
Go to www.irs.gov/Form8453TE for the latest information.**2025**

Name of filer

THE LIFE YOU CAN SAVE

EIN or SSN

46-2100400

Part I Type of Return and Return Information

Check the box for the type of return being filed with Form 8453-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 of 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-). 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	☒	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	11,955,494.
2a Form 990-EZ check here	☐	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here	☐	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here	☐	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
5a Form 8868 check here	☐	b Balance due (Form 8868, line 3c)	5b	
6a Form 990-T check here	☐	b Total tax (Form 990-T, Part III, line 4)	6b	
7a Form 4720 check here	☐	b Total tax (Form 4720, Part III, line 1)	7b	
8a Form 5227 check here	☐	b FMV of assets at end of tax year (Form 5227, item D)	8b	
9a Form 5330 check here	☐	b Tax due (Form 5330, Part II, line 19)	9b	
10a Form 8038-CP check here	☐	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration of Officer or Person Subject to Tax

- 11a ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an Automated Clearing House (ACH) 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.
- b ☐ If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/990-PF (as specifically identified in Part I above) to the selected state agency(ies).

Under penalties of perjury, I declare that ☒ I am an officer of the above named entity or ☐ I am the person subject to tax with respect to (name of entity) _____, (EIN) _____, and that I have examined a copy of the 2025 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.

Sign Here

Signature of officer or person subject to tax

Date

CHAIRMAN

Title, if applicable

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above return and that the entries on Form 8453-TE are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The entity officer or person subject to tax will have signed this form before I submit the return. I will give a copy of all forms and information to be filed with the IRS to the officer or person subject to tax, and have followed all other requirements in Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I am also the paid preparer, under penalties of perjury I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. This paid preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only	ERO's signature MATTHEW YOUNG	Date	Check if also paid preparer ☒	Check if self-employed ☐	ERO's SSN or PTIN P03123009
	Firm's name (or yours if self-employed), address, and ZIP code BAY BUSINESS GROUP, LLC 6402 ARLINGTON BLVD STE 900 FALLS CHURCH, VA 22042				EIN 203992688
					Phone no. 703-533-0888

Under penalties of perjury, I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	Check if self-employed ☐	PTIN
	Firm's name				Firm's EIN
	Firm's address				Phone no.

Form **8453-TE****Tax-Exempt Entity Declaration and Signature for E-file**

OMB No. 1545-0047

Department of the Treasury
Internal Revenue ServiceFor calendar year 2024, or tax year beginning _____, 2025, and ending _____, 20_____
For use with Forms 990, 990-EZ, 990-PF, 990-T, 1120-POL, 4720, 8868, 5227, 5330, and 8038-CP
Go to www.irs.gov/Form8453TE for the latest information.**2025**

Name of filer

THE LIFE YOU CAN SAVE

EIN or SSN

46-2100400

Part I Type of Return and Return Information

Check the box for the type of return being filed with Form 8453-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 of 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-). 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	☐	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	
2a Form 990-EZ check here	☐	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here	☐	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here	☐	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
5a Form 8868 check here	☐	b Balance due (Form 8868, line 3c)	5b	
6a Form 990-T check here	☒	b Total tax (Form 990-T, Part III, line 4)	6b	0 .
7a Form 4720 check here	☐	b Total tax (Form 4720, Part III, line 1)	7b	
8a Form 5227 check here	☐	b FMV of assets at end of tax year (Form 5227, item D)	8b	
9a Form 5330 check here	☐	b Tax due (Form 5330, Part II, line 19)	9b	
10a Form 8038-CP check here	☐	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration of Officer or Person Subject to Tax

- 11a ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an Automated Clearing House (ACH) 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.
- b ☐ If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/990-PF (as specifically identified in Part I above) to the selected state agency(ies).

Under penalties of perjury, I declare that ☒ I am an officer of the above named entity or ☐ I am the person subject to tax with respect to (name of entity) _____, (EIN) _____, and that I have examined a copy of the 2025 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.

Sign Here

Signature of officer or person subject to tax

Date

CHAIRMAN

Title, if applicable

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above return and that the entries on Form 8453-TE are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The entity officer or person subject to tax will have signed this form before I submit the return. I will give a copy of all forms and information to be filed with the IRS to the officer or person subject to tax, and have followed all other requirements in Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I am also the paid preparer, under penalties of perjury I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. This paid preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only	ERO's signature MATTHEW YOUNG	Date	Check if also paid preparer ☒	Check if self-employed ☐	ERO's SSN or PTIN P03123009
	Firm's name (or yours if self-employed), address, and ZIP code BAY BUSINESS GROUP, LLC 6402 ARLINGTON BLVD STE 900 FALLS CHURCH, VA 22042				EIN 203992688 Phone no. 703-533-0888

Under penalties of perjury, I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	Check if self-employed ☐	PTIN
	Firm's name			Firm's EIN	
	Firm's address			Phone no.	

Form **8453-TE****Tax-Exempt Entity Declaration and Signature for E-file**

OMB No. 1545-0047

Department of the Treasury
Internal Revenue ServiceFor calendar year 2024, or tax year beginning _____, 2025, and ending _____, 20_____
For use with Forms 990, 990-EZ, 990-PF, 990-T, 1120-POL, 4720, 8868, 5227, 5330, and 8038-CP
Go to www.irs.gov/Form8453TE for the latest information.**2025**

Name of filer

THE LIFE YOU CAN SAVE

EIN or SSN

46-2100400

Part I Type of Return and Return Information

Check the box for the type of return being filed with Form 8453-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 of 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-). 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	☐	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b
2a Form 990-EZ check here	☐	b Total revenue, if any (Form 990-EZ, line 9)	2b
3a Form 1120-POL check here	☐	b Total tax (Form 1120-POL, line 22)	3b
4a Form 990-PF check here	☐	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b
5a Form 8868 check here	☐	b Balance due (Form 8868, line 3c)	5b
6a Form 990-T check here	☐	b Total tax (Form 990-T, Part III, line 4)	6b
7a Form 4720 check here	☐	b Total tax (Form 4720, Part III, line 1)	7b 0.
8a Form 5227 check here	☐	b FMV of assets at end of tax year (Form 5227, item D)	8b
9a Form 5330 check here	☐	b Tax due (Form 5330, Part II, line 19)	9b
10a Form 8038-CP check here	☐	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b

Part II Declaration of Officer or Person Subject to Tax

- 11a ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an Automated Clearing House (ACH) 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.
- b ☐ If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/990-PF (as specifically identified in Part I above) to the selected state agency(ies).

Under penalties of perjury, I declare that ☒ I am an officer of the above named entity or ☐ I am the person subject to tax with respect to (name of entity) _____, (EIN) _____, and that I have examined a copy of the 2025 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.

Sign Here

Signature of officer or person subject to tax

Date

CHAIRMAN

Title, if applicable

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above return and that the entries on Form 8453-TE are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The entity officer or person subject to tax will have signed this form before I submit the return. I will give a copy of all forms and information to be filed with the IRS to the officer or person subject to tax, and have followed all other requirements in Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I am also the paid preparer, under penalties of perjury I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. This paid preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only	ERO's signature MATTHEW YOUNG	Date	Check if also paid preparer ☒	Check if self-employed ☐	ERO's SSN or PTIN P03123009
	Firm's name (or yours if self-employed), address, and ZIP code BAY BUSINESS GROUP, LLC 6402 ARLINGTON BLVD STE 900 FALLS CHURCH, VA 22042				EIN 203992688
					Phone no. 703-533-0888

Under penalties of perjury, I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	Check if self-employed ☐	PTIN
	Firm's name				Firm's EIN
	Firm's address				Phone no.

Form **8453-TE****Tax-Exempt Entity Declaration and Signature for E-file**

OMB No. 1545-0047

Department of the Treasury
Internal Revenue ServiceFor calendar year 2024, or tax year beginning _____, 2025, and ending _____, 20_____
For use with Forms 990, 990-EZ, 990-PF, 990-T, 1120-POL, 4720, 8868, 5227, 5330, and 8038-CP
Go to www.irs.gov/Form8453TE for the latest information.**2025**

Name of filer

THE LIFE YOU CAN SAVE

EIN or SSN

46-2100400

Part I Type of Return and Return Information

Check the box for the type of return being filed with Form 8453-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 of 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-). 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	☐	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	
2a Form 990-EZ check here	☐	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here	☐	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here	☐	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
5a Form 8868 check here	☒	b Balance due (Form 8868, line 3c)	5b	0 .
6a Form 990-T check here	☐	b Total tax (Form 990-T, Part III, line 4)	6b	
7a Form 4720 check here	☐	b Total tax (Form 4720, Part III, line 1)	7b	
8a Form 5227 check here	☐	b FMV of assets at end of tax year (Form 5227, item D)	8b	
9a Form 5330 check here	☐	b Tax due (Form 5330, Part II, line 19)	9b	
10a Form 8038-CP check here	☐	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration of Officer or Person Subject to Tax

- 11a ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an Automated Clearing House (ACH) 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.
- b ☐ If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/990-PF (as specifically identified in Part I above) to the selected state agency(ies).

Under penalties of perjury, I declare that ☒ I am an officer of the above named entity or ☐ I am the person subject to tax with respect to (name of entity) _____, (EIN) _____, and that I have examined a copy of the 2025 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.

Sign Here

Signature of officer or person subject to tax

Date

CHAIRMAN

Title, if applicable

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above return and that the entries on Form 8453-TE are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The entity officer or person subject to tax will have signed this form before I submit the return. I will give a copy of all forms and information to be filed with the IRS to the officer or person subject to tax, and have followed all other requirements in Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I am also the paid preparer, under penalties of perjury I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. This paid preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only	ERO's signature MATTHEW YOUNG	Date	Check if also paid preparer ☒	Check if self-employed ☐	ERO's SSN or PTIN P03123009
	Firm's name (or yours if self-employed), address, and ZIP code BAY BUSINESS GROUP, LLC 6402 ARLINGTON BLVD STE 900 FALLS CHURCH, VA 22042				EIN 203992688
					Phone no. 703-533-0888

Under penalties of perjury, I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	Check if self-employed ☐	PTIN
	Firm's name			Firm's EIN	
	Firm's address			Phone no.	

Form **8453-TE****Tax-Exempt Entity Declaration and Signature for E-file**

OMB No. 1545-0047

Department of the Treasury
Internal Revenue ServiceFor calendar year 2024, or tax year beginning _____, 2025, and ending _____, 20_____
For use with Forms 990, 990-EZ, 990-PF, 990-T, 1120-POL, 4720, 8868, 5227, 5330, and 8038-CP
Go to www.irs.gov/Form8453TE for the latest information.**2025**

Name of filer

THE LIFE YOU CAN SAVE

EIN or SSN

46-2100400

Part I Type of Return and Return Information

Check the box for the type of return being filed with Form 8453-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 of 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-). 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	☐	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	
2a Form 990-EZ check here	☐	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here	☐	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here	☐	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
5a Form 8868 check here	☒	b Balance due (Form 8868, line 3c)	5b	0 .
6a Form 990-T check here	☐	b Total tax (Form 990-T, Part III, line 4)	6b	
7a Form 4720 check here	☐	b Total tax (Form 4720, Part III, line 1)	7b	
8a Form 5227 check here	☐	b FMV of assets at end of tax year (Form 5227, item D)	8b	
9a Form 5330 check here	☐	b Tax due (Form 5330, Part II, line 19)	9b	
10a Form 8038-CP check here	☐	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration of Officer or Person Subject to Tax

- 11a ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an Automated Clearing House (ACH) 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.
- b ☐ If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/990-PF (as specifically identified in Part I above) to the selected state agency(ies).

Under penalties of perjury, I declare that ☒ I am an officer of the above named entity or ☐ I am the person subject to tax with respect to (name of entity) _____, (EIN) _____, and that I have examined a copy of the 2025 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.

Sign Here

Signature of officer or person subject to tax

Date

CHAIRMAN

Title, if applicable

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above return and that the entries on Form 8453-TE are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The entity officer or person subject to tax will have signed this form before I submit the return. I will give a copy of all forms and information to be filed with the IRS to the officer or person subject to tax, and have followed all other requirements in Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I am also the paid preparer, under penalties of perjury I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. This paid preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only	ERO's signature MATTHEW YOUNG	Date	Check if also paid preparer ☒	Check if self-employed ☐	ERO's SSN or PTIN P03123009
	Firm's name (or yours if self-employed), address, and ZIP code BAY BUSINESS GROUP, LLC 6402 ARLINGTON BLVD STE 900 FALLS CHURCH, VA 22042				EIN 203992688 Phone no. 703-533-0888

Under penalties of perjury, I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	Check if self-employed ☐	PTIN
	Firm's name			Firm's EIN	
	Firm's address			Phone no.	

Form **8453-TE****Tax-Exempt Entity Declaration and Signature for E-file**

OMB No. 1545-0047

Department of the Treasury
Internal Revenue ServiceFor calendar year 2024, or tax year beginning _____, 2025, and ending _____, 20_____
For use with Forms 990, 990-EZ, 990-PF, 990-T, 1120-POL, 4720, 8868, 5227, 5330, and 8038-CP
Go to www.irs.gov/Form8453TE for the latest information.**2025**

Name of filer

THE LIFE YOU CAN SAVE

EIN or SSN

46-2100400

Part I Type of Return and Return Information

Check the box for the type of return being filed with Form 8453-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 of 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-). 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	☐	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b
2a Form 990-EZ check here	☐	b Total revenue, if any (Form 990-EZ, line 9)	2b
3a Form 1120-POL check here	☐	b Total tax (Form 1120-POL, line 22)	3b
4a Form 990-PF check here	☐	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b
5a Form 8868 check here	☐	b Balance due (Form 8868, line 3c)	5b
6a Form 990-T check here	☐	b Total tax (Form 990-T, Part III, line 4)	6b
7a Form 4720 check here	☐	b Total tax (Form 4720, Part III, line 1)	7b 0.
8a Form 5227 check here	☐	b FMV of assets at end of tax year (Form 5227, item D)	8b
9a Form 5330 check here	☐	b Tax due (Form 5330, Part II, line 19)	9b
10a Form 8038-CP check here	☐	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b

Part II Declaration of Officer or Person Subject to Tax

- 11a ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an Automated Clearing House (ACH) 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.
- b ☐ If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/990-PF (as specifically identified in Part I above) to the selected state agency(ies).

Under penalties of perjury, I declare that ☒ I am an officer of the above named entity or ☐ I am the person subject to tax with respect to (name of entity) _____, (EIN) _____, and that I have examined a copy of the 2025 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.

Sign Here

Signature of officer or person subject to tax

Date

CHAIRMAN

Title, if applicable

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above return and that the entries on Form 8453-TE are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The entity officer or person subject to tax will have signed this form before I submit the return. I will give a copy of all forms and information to be filed with the IRS to the officer or person subject to tax, and have followed all other requirements in Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I am also the paid preparer, under penalties of perjury I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. This paid preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only	ERO's signature MATTHEW YOUNG	Date	Check if also paid preparer ☒	Check if self-employed ☐	ERO's SSN or PTIN P03123009
	Firm's name (or yours if self-employed), address, and ZIP code BAY BUSINESS GROUP, LLC 6402 ARLINGTON BLVD STE 900 FALLS CHURCH, VA 22042				EIN 203992688
					Phone no. 703-533-0888

Under penalties of perjury, I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	Check if self-employed ☐	PTIN
	Firm's name				Firm's EIN
	Firm's address				Phone no.

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

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

For calendar year 2025, or fiscal year beginning _____, 2025, and ending _____, 20____

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.**2025**

Name of filer

THE LIFE YOU CAN SAVE

EIN or SSN

46-2100400

Name and title of officer or person subject to tax

PETER SINGER CHAIRMAN**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	☒	b Total revenue , if any (Form 990, Part VIII, column (A), line 12)	1b	<u>11,955,494.</u>
2a Form 990-EZ check here	☐	b Total revenue , if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here	☐	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here	☐	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
5a Form 8868 check here	☐	b Balance due (Form 8868, line 3c)	5b	
6a Form 990-T check here	☐	b Total tax (Form 990-T, Part III, line 4)	6b	
7a Form 4720 check here	☐	b Total tax (Form 4720, Part III, line 1)	7b	
8a Form 5227 check here	☐	b FMV of assets at end of tax year (Form 5227, item D)	8b	
9a Form 5330 check here	☐	b Tax due (Form 5330, Part II, line 19)	9b	
10a Form 8038-CP check here	☐	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 2025 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 BAY BUSINESS GROUP, LLC to enter my PIN 02539 as my signature

ERO firm name

Enter five numbers, but
do not enter all zeros

on the tax year 2025 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 2025 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

Date

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.

54557554321**Do not enter all zeros**

I certify that the above numeric entry is my PIN, which is my signature on the 2025 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

MATTHEW YOUNG

Date

ERO Must Retain This Form – See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So