Form **990**

Department of the Treasury
Internal Revenue Service

# Return of Organization Exempt From Income Tax

**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)**
**Do not enter social security numbers on this form as it may be made public.**
**Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

**2024**

**Open to Public Inspection**

**A For the 2024 calendar year, or tax year beginning** **and ending**

**B** Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ termin-ated
- ☐ Amended return
- ☐ Applica-tion pending

**C** Name of organization
BROTHER'S BROTHER FOUNDATION
Doing business as BBF GLOBAL RELIEF

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
1200 GALVESTON AVENUE

City or town, state or province, country, and ZIP or foreign postal code
PITTSBURGH, PA 15233-1604

**F** Name and address of principal officer: OZZY A. SAMAD
SAME AS C ABOVE

**D Employer identification number**
34-6562544

**E** Telephone number
(412)321-3160

**G** Gross receipts $ 168,664,115.

**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.BROTHERSBROTHER.ORG

**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

**L** Year of formation: 1958 **M** State of legal domicile: OH

## Part I Summary

| | | | |
|---|---|---|---|
| Activities & Governance | 1 | Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O | |
| | 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) | 27 |
| | 4 | Number of independent voting members of the governing body (Part VI, line 1b) | 27 |
| | 5 | Total number of individuals employed in calendar year 2024 (Part V, line 2a) | 17 |
| | 6 | Total number of volunteers (estimate if necessary) | 142 |
| | 7a | Total unrelated business revenue from Part VIII, column (C), line 12 | 0. |
| | b | Net unrelated business taxable income from Form 990-T, Part I, line 11 | 0. |

| | | | Prior Year | Current Year |
|---|---|---|---|---|
| Revenue | 8 | Contributions and grants (Part VIII, line 1h) | 99,063,671. | 168,069,013. |
| | 9 | Program service revenue (Part VIII, line 2g) | 373,858. | 438,283. |
| | 10 | Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 61,595. | 90,552. |
| | 11 | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | -145,387. | -73,177. |
| | 12 | Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 99,353,737. | 168,524,671. |
| Expenses | 13 | Grants and similar amounts paid (Part IX, column (A), lines 1-3) | 82,050,622. | 188,075,818. |
| | 14 | Benefits paid to or for members (Part IX, column (A), line 4) | 0. | 0. |
| | 15 | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | 1,622,764. | 1,771,763. |
| | 16a | Professional fundraising fees (Part IX, column (A), line 11e) | 0. | 0. |
| | b | Total fundraising expenses (Part IX, column (D), line 25) 634,634. | | |
| | 17 | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | 2,951,857. | 4,155,786. |
| | 18 | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 86,625,243. | 194,003,367. |
| | 19 | Revenue less expenses. Subtract line 18 from line 12 | 12,728,494. | -25,478,696. |

| | | | Beginning of Current Year | End of Year |
|---|---|---|---|---|
| Net Assets or Fund Balances | 20 | Total assets (Part X, line 16) | 49,546,949. | 23,987,321. |
| | 21 | Total liabilities (Part X, line 26) | 300,120. | 247,738. |
| | 22 | Net assets or fund balances. Subtract line 21 from line 20 | 49,246,829. | 23,739,583. |

## 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
OZZY A. SAMAD, PRESIDENT
Type or print name and title

Date 07/09/25

**Paid Preparer Use Only**

| Preparer's name | Preparer's signature | Date | Check if self-employed | PTIN |
|---|---|---|---|---|
| SARAH R. PIOT | SARAH R. PIOT | | ☐ | P01358891 |

Firm's name SCHNEIDER DOWNS & CO., INC. Firm's EIN 25-1408703
Firm's address ONE PPG PLACE, SUITE 1700 PITTSBURGH, PA 15222 Phone no. 412-261-3644

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

**Part III Statement of Program Service Accomplishments**

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

1 Briefly describe the organization's mission:
BROTHER'S BROTHER FOUNDATION HELPS BRIDGE THE GAP BETWEEN AID AND SUSTAINABILITY BY SUPPORTING LOCALIZED PROGRAMS AND PROVIDING ESSENTIAL RESOURCES IN THE AREAS OF HEALTHCARE, INFRASTRUCTURE, DISASTER RESPONSE, AND EDUCATION (H.I.D.E).

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 $ 171,109,783. including grants of $ 167,955,664. ) (Revenue $ 415,783. )
HEALTHCARE PROGRAM: WORKING WITH DOMESTIC AND INTERNATIONAL RELIEF ORGANIZATIONS, BBF'S HEALTHCARE PROGRAM PROVIDES PHARMACEUTICALS, MEDICAL SUPPLIES AND EQUIPMENT TO PROMOTE BETTER HEALTHCARE OUTCOMES. BBF RECEIVES DONATIONS FROM PHARMACEUTICAL MANUFACTURERS, WHOLESALERS AND SUPPLIERS, MEDICAL FACILITIES, OTHER ORGANIZATIONS, AND INDIVIDUALS THROUGHOUT THE UNITED STATES.
IN 2024, BBF SENT 111 SHIPMENTS OF REQUESTED PHARMACEUTICALS, MEDICAL SUPPLIES, AND EQUIPMENT. BBF PROVIDED SUPPLIES FOR 26 HAND-CARRY MEDICAL AND HUMANITARIAN MED-SURG TRIPS AT NO COST TO THE PHYSICIAN TEAMS. THESE TRIPS ALLOW BBF TO SERVE AND REACH ADDITIONAL POPULATIONS IN NEED. THE SHIPMENTS AND MED-SURG TRIPS WENT TO 20 COUNTRIES AROUND THE WORLD.

4b (Code: _____ ) (Expenses $ 16,074,256. including grants of $ 15,950,852. ) (Revenue $ 22,500. )
EDUCATION PROGRAM: BROTHER'S BROTHER FOUNDATION (BBF) RECEIVES DONATED NEW AND USED TEXTBOOKS AND EDUCATIONAL MATERIAL FROM A NUMBER OF LARGE U.S. - BASED PUBLISHERS. BBF WORKS WITH TRUSTED PARTNER ORGANIZATIONS TO ENSURE THAT ALL DONATED EDUCATIONAL MATERIAL WILL IMPROVE THE ACCESS AND QUALITY OF EDUCATION FOR DISADVANTAGED CHILDREN AND SCHOOL AGE YOUTH IN RECIPIENT COUNTRIES.

IN 2024, BBF SUPPORTED EDUCATIONAL PROGRAMS IN 7 DIFFERENT COUNTRIES THROUGH PROVIDING GRANTS AND SUPPLIES. MOST OF BBF'S DONATIONS ARE DISTRIBUTED OUTSIDE THE UNITED STATES BUT ALSO INCLUDE PROJECTS WITHIN THE COUNTRY IN LOCAL UNDERSERVED COMMUNITIES AND OTHER RECIPIENTS SUCH AS NATIVE AMERICAN SCHOOLS.

4c (Code: _____ ) (Expenses $ 5,062,666. including grants of $ 4,064,502. ) (Revenue $ 0. )
DISASTER RESPONSE PROGRAM: BBF RECEIVES A VARIETY OF HUMANITARIAN DONATIONS INCLUDING DISASTER RESPONSE SUPPLIES FROM U.S. MANUFACTURERS AND INDIVIDUALS. BBF RESPONDS TO NATURAL AND OTHER DISASTERS BOTH DOMESTICALLY IN THE US AND THROUGHOUT THE WORLD. THESE RESPONSES INCLUDE PROVIDING NEEDED HUMANITARIAN SUPPLIES AND EQUIPMENT, ALONG WITH SUPPORT FOR MEDICAL FACILITY RELATED PROGRAMS. THIS SUPPORT IS GENERALLY PROVIDED IN COLLABORATION WITH IN-COUNTRY PARTNERS ON THE GROUND. IN 2024, BBF RESPONDED TO 15 DISASTERS BY PROVIDING GRANTS, MEDICATION, HEALTHCARE EQUIPMENT, AND HUMANITARIAN SUPPLIES FOR RELIEF AND RECOVERY EFFORTS.

4d Other program services (Describe on Schedule O.)
(Expenses $ 213,832. including grants of $ 104,800. ) (Revenue $ 0. )

4e Total program service expenses 192,460,537.

**Part IV Checklist of Required Schedules**

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A* | 1 | X | |
| 2 | Is the organization required to complete *Schedule B, Schedule of Contributors*? 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? *If "Yes," complete Schedule C, Part 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? *If "Yes," complete Schedule C, Part II* | 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? *If "Yes," complete Schedule C, Part III* | 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? *If "Yes," complete Schedule D, Part 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? *If "Yes," complete Schedule D, Part II* | 7 | | X |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III* | 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? *If "Yes," complete Schedule D, Part IV* | 9 | | X |
| 10 | Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V* | 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? *If "Yes," complete Schedule D, Part VI* | 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? *If "Yes," complete Schedule D, Part VII* | 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? *If "Yes," complete Schedule D, Part VIII* | 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? *If "Yes," complete Schedule D, Part IX* | 11d | | X |
| e | Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X* | 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)? *If "Yes," complete Schedule D, Part X* | 11f | X | |
| 12a | Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII* | 12a | X | |
| b | Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional* | 12b | | X |
| 13 | Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E* | 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? *If "Yes," complete Schedule F, Parts I and IV* | 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? *If "Yes," complete Schedule F, Parts II and IV* | 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? *If "Yes," complete Schedule F, Parts III and IV* | 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? *If "Yes," complete Schedule G, Part 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? *If "Yes," complete Schedule G, Part II* | 18 | X | |
| 19 | Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III* | 19 | | X |
| 20a | Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H* | 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? *If "Yes," complete Schedule I, Parts I and II* | 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? *If "Yes," complete Schedule I, Parts I and III* | 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? *If "Yes," complete Schedule J* | 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? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a* | 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? *If "Yes," complete Schedule L, Part 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? *If "Yes," complete Schedule L, Part 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? *If "Yes," complete Schedule L, Part II* | 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? *If "Yes," complete Schedule L, Part III* | 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? *If "Yes," complete Schedule L, Part IV* | 28a | | X |
| b | A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV* | 28b | | X |
| c | A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV* | 28c | | X |
| 29 | Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M* | 29 | X | |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M* | 30 | | X |
| 31 | Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I* | 31 | | X |
| 32 | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II* | 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? *If "Yes," complete Schedule R, Part I* | 33 | | X |
| 34 | Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1* | 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)? *If "Yes," complete Schedule R, Part V, line 2* | 35b | | |
| 36 | **Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2* | 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? *If "Yes," complete Schedule R, Part VI* | 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 Compliance**

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

| | | | | Yes | No |
|---|---|---|---|---|---|
| 1a | Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable | 1a | 10 | | |
| 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** 17 | | | |
| **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 | X | |
| **c** | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | 7c | | X |
| **d** | If "Yes," indicate the number of Forms 8282 filed during the year **7d** | | | |
| **e** | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | 7e | | X |
| **f** | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | 7f | | X |
| **g** | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | 7g | N/A | |
| **h** | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | 7h | N/A | |
| **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? N/A | 8 | | |
| **9** | **Sponsoring organizations maintaining donor advised funds.** | | | |
| **a** | Did the sponsoring organization make any taxable distributions under section 4966? N/A | 9a | | |
| **b** | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? N/A | 9b | | |
| **10** | **Section 501(c)(7) organizations.** Enter: | | | |
| **a** | Initiation fees and capital contributions included on Part VIII, line 12 N/A **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 N/A **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 N/A **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? N/A **Note:** See the instructions for additional information the organization must report on Schedule O. | 13a | | |
| **b** | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans **13b** | | | |
| **c** | Enter the amount of reserves on hand **13c** | | | |
| **14a** | Did the organization receive any payments for indoor tanning services during the tax year? | 14a | | X |
| **b** | If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O* | 14b | | |
| **15** | Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N. | 15 | | X |
| **16** | Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O. | 16 | | X |
| **17** | **Section 501(c)(21) organizations.** Did the trust, 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? N/A If "Yes," complete Form 6069. | 17 | | |

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

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

## 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 | 27 | | |
| | 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 | 27 | | |
| 2 | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? ..... | 2 | | | X |
| 3 | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? ..... | 3 | | | X |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? ..... | 4 | | | X |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's assets? ..... | 5 | | | X |
| 6 | Did the organization have members or stockholders? ..... | 6 | | | X |
| 7a | Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? ..... | 7a | | | X |
| b | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? ..... | 7b | | | X |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | | | |
| a | The governing body? ..... | 8a | | X | |
| b | Each committee with authority to act on behalf of the governing body? ..... | 8b | | X | |
| 9 | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O* ..... | 9 | | | X |

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

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

## Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed PA,AL,AR,CA,FL,GA,HI,IL,KS,KY,MA,MD

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.

[X] Own website [ ] Another's website [X] Upon request [ ] Other *(explain on Schedule O)*

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

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

ERIK T. RYAN - (412)321-3160
1200 GALVESTON AVE., PITTSBURGH, PA 15233-1604

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

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

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See 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 line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC) | (E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (1) OZZY A. SAMAD<br>PRESIDENT | 37.50 | | | X | | | | 193,328. | 0. | 16,948. |
| (2) ERIK RYAN<br>COO/CFO | 37.50 | | | X | | | | 135,528. | 0. | 12,125. |
| (3) LAURA KELLY<br>VP OF COMMUNICATIONS & DEVELOPMENT | 37.50 | | | | | X | | 123,242. | 0. | 11,217. |
| (4) ANNA VAN DEN BERGH<br>DIRECTOR OF STRATEGIC INITIATIVES | 37.50 | | | | | X | | 104,402. | 0. | 9,416. |
| (5) TERRANCE MURPHY<br>BOARD CHAIR | 0.50 | X | | X | | | | 0. | 0. | 0. |
| (6) ERIC SAKS<br>VICE CHAIR | 0.50 | X | | X | | | | 0. | 0. | 0. |
| (7) BRYANT MITCHELL<br>TREASURER | 0.50 | X | | X | | | | 0. | 0. | 0. |
| (8) DANIEL DELANY<br>SECRETARY | 0.50 | X | | X | | | | 0. | 0. | 0. |
| (9) DEBORAH MCMAHON<br>MEDICAL DIRECTOR | 0.50 | X | | X | | | | 0. | 0. | 0. |
| (10) SENADA ADZEM<br>TRUSTEE (ENTERED 1/30/24) | 0.50 | X | | | | | | 0. | 0. | 0. |
| (11) RON ALVARADO<br>TRUSTEE | 0.50 | X | | | | | | 0. | 0. | 0. |
| (12) DIVYA ANNAMRAJU<br>TRUSTEE | 0.50 | X | | | | | | 0. | 0. | 0. |
| (13) CHRISTINA BRISCOE ABATH<br>TRUSTEE | 0.50 | X | | | | | | 0. | 0. | 0. |
| (14) SVETLANA FAKTOROVICH<br>TRUSTEE | 0.50 | X | | | | | | 0. | 0. | 0. |
| (15) DOUG HOLMES<br>TRUSTEE | 0.50 | X | | | | | | 0. | 0. | 0. |
| (16) REBEKAH HUGHEY<br>TRUSTEE | 0.50 | X | | | | | | 0. | 0. | 0. |
| (17) GRAHAM JOHNSTONE<br>TRUSTEE | 0.50 | X | | | | | | 0. | 0. | 0. |

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

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below 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 | | | |
| (18) PHILLIP JONES<br>TRUSTEE | 0.50 | X | | | | | | 0. | 0. | 0. |
| (19) LANCE KANN<br>TRUSTEE (EXITED 8/8/24) | 0.50 | X | | | | | | 0. | 0. | 0. |
| (20) BRIAN KENNEDY<br>TRUSTEE | 0.50 | X | | | | | | 0. | 0. | 0. |
| (21) AGNES KIELIAN<br>TRUSTEE | 0.50 | X | | | | | | 0. | 0. | 0. |
| (22) BONNIE LAWSON<br>TRUSTEE | 0.50 | X | | | | | | 0. | 0. | 0. |
| (23) DARREN MACIOCE<br>TRUSTEE | 0.50 | X | | | | | | 0. | 0. | 0. |
| (24) ROBERT MANGINO<br>TRUSTEE | 0.50 | X | | | | | | 0. | 0. | 0. |
| (25) CHRONIS MANOLIS<br>TRUSTEE | 0.50 | X | | | | | | 0. | 0. | 0. |
| (26) MICHAEL MASELLI<br>TRUSTEE | 0.50 | X | | | | | | 0. | 0. | 0. |
| **1b Subtotal** | | | | | | | | 556,500. | 0. | 49,706. |
| **c Total from continuation sheets to Part VII, Section A** | | | | | | | | 0. | 0. | 0. |
| **d Total (add lines 1b and 1c)** | | | | | | | | 556,500. | 0. | 49,706. |

**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 4

| | | Yes | No |
|---|---|---|---|
| **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* | | 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* | 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* | | 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 |
|---|---|---|
| FANIZO TRADING SERVICES<br>PO BOX 8, MULANJE, MALAWI | ST. ANDREWS SCHOOL CONSTRUCTION | 370,000. |
| | | |
| | | |
| | | |
| | | |

**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

SEE PART VII, SECTION A CONTINUATION SHEETS

**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 line) | (C) Position (check all that apply) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (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 | | | |
| (27) SANTIAGO PUJADAS | 0.50 | | | | | | | | | |
| TRUSTEE | | X | | | | | | 0. | 0. | 0. |
| (28) IMRAN QADEER | 0.50 | | | | | | | | | |
| TRUSTEE | | X | | | | | | 0. | 0. | 0. |
| (29) AREF RAHMAN | 0.50 | | | | | | | | | |
| TRUSTEE | | X | | | | | | 0. | 0. | 0. |
| (30) WILLIAM SIMMONS | 0.50 | | | | | | | | | |
| TRUSTEE | | X | | | | | | 0. | 0. | 0. |
| (31) WILLIAM SIMPSON | 0.50 | | | | | | | | | |
| TRUSTEE | | X | | | | | | 0. | 0. | 0. |
| (32) NGOC THAI | 0.50 | | | | | | | | | |
| TRUSTEE | | X | | | | | | 0. | 0. | 0. |
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| Total to Part VII, Section A, line 1c | | | | | | | | | | |

**Part VIII Statement of Revenue**

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

| | | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512 - 514 |
|---|---|---|---|---|---|---|---|
| Contributions, Gifts, Grants and Other Similar Amounts | 1a Federated campaigns | 1a | 16,238. | | | | |
| | b Membership dues | 1b | | | | | |
| | c Fundraising events | 1c | 48,294. | | | | |
| | d Related organizations | 1d | | | | | |
| | e Government grants (contributions) | 1e | | | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above | 1f | 168,004,481. | | | | |
| | g Noncash contributions included in lines 1a-1f | 1g | $ 162,924,184. | | | | |
| | h **Total.** Add lines 1a-1f | | | 168069013. | | | |
| Program Service Revenue | | **Business Code** | | | | | |
| | 2a HEALTH/DISASTER | 900099 | | 438,283. | 438,283. | | |
| | b | | | | | | |
| | c | | | | | | |
| | d | | | | | | |
| | e | | | | | | |
| | f All other program service revenue | | | | | | |
| | g **Total.** Add lines 2a-2f | | | 438,283. | | | |
| Other Revenue | 3 Investment income (including dividends, interest, and other similar amounts) | | | 60,980. | | | 60,980. |
| | 4 Income from investment of tax-exempt bond proceeds | | | | | | |
| | 5 Royalties | | | | | | |
| | | (i) Real | (ii) Personal | | | | |
| | 6a Gross rents 6a | 3,350. | | | | | |
| | b Less: rental expenses 6b | 69,700. | | | | | |
| | c Rental income or (loss) 6c | -66,350. | | | | | |
| | d Net rental income or (loss) | | | -66,350. | | | -66,350. |
| | | (i) Securities | (ii) Other | | | | |
| | 7a Gross amount from sales of assets other than inventory 7a | 57,723. | | | | | |
| | b Less: cost or other basis and sales expenses 7b | 28,151. | | | | | |
| | c Gain or (loss) 7c | 29,572. | | | | | |
| | d Net gain or (loss) | | | 29,572. | | | 29,572. |
| | 8a Gross income from fundraising events (not including $ 48,294. of contributions reported on line 1c). See Part IV, line 18 | 8a | 33,291. | | | | |
| | b Less: direct expenses | 8b | 41,593. | | | | |
| | c Net income or (loss) from fundraising events | | | -8,302. | | | -8,302. |
| | 9a Gross income from gaming activities. See Part IV, line 19 | 9a | | | | | |
| | b Less: direct expenses | 9b | | | | | |
| | c Net income or (loss) from gaming activities | | | | | | |
| | 10a Gross sales of inventory, less returns and allowances | 10a | | | | | |
| | b Less: cost of goods sold | 10b | | | | | |
| | c Net income or (loss) from sales of inventory | | | | | | |
| Miscellaneous Revenue | | **Business Code** | | | | | |
| | 11a MISCELLANEOUS INCOME | 900099 | | 1,475. | | | 1,475. |
| | b | | | | | | |
| | c | | | | | | |
| | d All other revenue | | | | | | |
| | e **Total.** Add lines 11a-11d | | | 1,475. | | | |
| | 12 **Total revenue.** See instructions | | | 168524671. | 438,283. | 0. | 17,375. |

## 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 | 1,447,027. | 1,447,027. | | |
| 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 | 186,628,791. | 186,628,791. | | |
| 4 Benefits paid to or for members | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | 358,078. | 221,171. | 64,323. | 72,584. |
| 6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | | | | |
| 7 Other salaries and wages | 1,055,204. | 654,348. | 187,645. | 213,211. |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | 71,343. | 43,718. | 13,373. | 14,252. |
| 9 Other employee benefits | 178,041. | 81,069. | 48,794. | 48,178. |
| 10 Payroll taxes | 109,097. | 60,387. | 26,109. | 22,601. |
| 11 Fees for services (nonemployees): | | | | |
| a Management | | | | |
| b Legal | | | | |
| c Accounting | 43,236. | | 43,236. | |
| d Lobbying | | | | |
| e Professional fundraising services. See Part IV, line 17 | | | | |
| f Investment management fees | 2,304. | | 2,304. | |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.) | 131,754. | | 21,686. | 110,068. |
| 12 Advertising and promotion | | | | |
| 13 Office expenses | 120,885. | 14,360. | 40,135. | 66,390. |
| 14 Information technology | | | | |
| 15 Royalties | | | | |
| 16 Occupancy | 147,986. | 80,417. | 59,599. | 7,970. |
| 17 Travel | | | | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | 62,419. | 9,593. | 18,512. | 34,314. |
| 20 Interest | | | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 182,867. | 95,704. | 86,636. | 527. |
| 23 Insurance | 54,618. | | 54,618. | |
| 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 PROGRAM SUPPLIES | 2,812,623. | 2,812,623. | | |
| b PACKAGING & SHIPPING | 210,023. | 209,944. | 79. | |
| c DUES AND SUBSCRIPTIONS | 199,528. | 70,827. | 84,217. | 44,484. |
| d | | | | |
| e All other expenses | 187,543. | 30,558. | 156,930. | 55. |
| 25 **Total functional expenses.** Add lines 1 through 24e | 194,003,367. | 192,460,537. | 908,196. | 634,634. |
| 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 Sheet**

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

| | | | | (A) Beginning of year | | (B) End of year |
|---|---|---|---|---|---|---|
| Assets | 1 | Cash - non-interest-bearing | | 744,182. | 1 | 1,236,186. |
| | 2 | Savings and temporary cash investments | | 3,098,319. | 2 | 3,053,021. |
| | 3 | Pledges and grants receivable, net | | 200,000. | 3 | 200,000. |
| | 4 | Accounts receivable, net | | 43,420. | 4 | 56,032. |
| | 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 | | 42,850,076. | 8 | 16,796,420. |
| | 9 | Prepaid expenses and deferred charges | | 60,940. | 9 | 51,996. |
| | 10a | Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a 4,561,212. | | | |
| | b | Less: accumulated depreciation | 10b 1,967,546. | 2,547,786. | 10c | 2,593,666. |
| | 11 | Investments - publicly traded securities | | 2,226. | 11 | |
| | 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) | | 49,546,949. | 16 | 23,987,321. |
| Liabilities | 17 | Accounts payable and accrued expenses | | 300,120. | 17 | 247,738. |
| | 18 | Grants payable | | | 18 | |
| | 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 | | | 25 | |
| | 26 | **Total liabilities.** Add lines 17 through 25 | | 300,120. | 26 | 247,738. |
| 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 | | 47,201,515. | 27 | 21,635,080. |
| | 28 | Net assets with donor restrictions | | 2,045,314. | 28 | 2,104,503. |
| | | **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 | | 49,246,829. | 32 | 23,739,583. |
| | 33 | Total liabilities and net assets/fund balances | | 49,546,949. | 33 | 23,987,321. |

Form **990** (2024)

## Part XI Reconciliation of Net Assets

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

| | | | |
|---|---|---|---|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 168,524,671. |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 194,003,367. |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | -25,478,696. |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 49,246,829. |
| 5 | Net unrealized gains (losses) on investments | 5 | -28,550. |
| 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 | 23,739,583. |

## Part XII Financial Statements and Reporting

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

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Accounting method used to prepare the Form 990: ☐ 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? 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 | 2a | | X |
| b | Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis | 2b | X | |
| c | If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O. | 2c | X | |
| 3a | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? | 3a | | 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 | 3b | | |

**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

**2024**

**Open to Public Inspection**

**Name of the organization**

BROTHER'S BROTHER FOUNDATION

**Employer identification number**

34-6562544

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

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

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations .....
g Provide the following information about the supported organization(s).

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-10 above (see instructions)) | (iv) Is the organization listed in your governing document? Yes | (iv) No | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|---|---|---|---|---|---|---|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| **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) 2020 | (b) 2021 | (c) 2022 | (d) 2023 | (e) 2024 | (f) Total |
|---|---|---|---|---|---|---|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 79640208. | 116916645 | 109203630 | 99063671. | 168069013 | 572893167 |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 4 **Total.** Add lines 1 through 3 | 79640208. | 116916645 | 109203630 | 99063671. | 168069013 | 572893167 |
| 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) | | | | | | 375956943 |
| 6 **Public support.** Subtract line 5 from line 4. | | | | | | 196936224 |

## Section B. Total Support

| Calendar year (or fiscal year beginning in) | (a) 2020 | (b) 2021 | (c) 2022 | (d) 2023 | (e) 2024 | (f) Total |
|---|---|---|---|---|---|---|
| 7 Amounts from line 4 | 79640208. | 116916645 | 109203630 | 99063671. | 168069013 | 572893167 |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | 15,064. | 11,742. | 16,349. | 61,195. | 64,330. | 168,680. |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 11 **Total support.** Add lines 7 through 10 | | | | | | 573061847 |

12 Gross receipts from related activities, etc. (see instructions) 12 2,085,167.

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 2024 (line 6, column (f), divided by line 11, column (f)) 14 34.37 %

15 Public support percentage from 2023 Schedule A, Part II, line 14 15 34.77 %

16a **33 1/3% support test - 2024.** 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 - 2023.** 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 - 2024.** 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 - 2023.** 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) 2020 | (b) 2021 | (c) 2022 | (d) 2023 | (e) 2024 | (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) 2020 | (b) 2021 | (c) 2022 | (d) 2023 | (e) 2024 | (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 2024 (line 8, column (f), divided by line 13, column (f)) | 15 | % |
| 16 Public support percentage from 2023 Schedule A, Part III, line 15 | 16 | % |

### Section D. Computation of Investment Income Percentage

| | | |
|---|---|---|
| 17 Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f)) | 17 | % |
| 18 Investment income percentage from **2023** Schedule A, Part III, line 17 | 18 | % |

19a **33 1/3% support tests - 2024.** 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 - 2023.** 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.* | 1 | | |
| 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).* | 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.* | 3a | | |
| 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.* | 3b | | |
| 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.* | 3c | | |
| 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.* | 4a | | |
| 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.* | 4b | | |
| 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.* | 4c | | |
| 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).* | 5a | | |
| 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? | 5b | | |
| c | **Substitutions only.** Was the substitution the result of an event beyond the organization's control? | 5c | | |
| 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.** | 6 | | |
| 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).* | 7 | | |
| 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).* | 8 | | |
| 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.** | 9a | | |
| 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.** | 9b | | |
| 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.** | 9c | | |
| 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.* | 10a | | |
| 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.)* | 10b | | |

**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 entity. *Describe in* **Part VI** *how you supported a governmental entity (see instructions).*

| | | | Yes | No |
|---|---|---|---|---|
| **2** | Activities Test. **Answer lines 2a and 2b below.** | | | |
| **a** | *Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in* **Part VI identify those supported organizations and explain** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.* | **2a** | | |
| **b** | Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* **Part VI** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.* | **2b** | | |
| **3** | Parent of Supported Organizations. **Answer lines 3a and 3b below.** | | | |
| **a** | Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in **Part VI**. | **3a** | | |
| **b** | Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard. | **3b** | | |

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

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

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

| **Section B - Minimum Asset Amount** | | (A) Prior Year | (B) Current Year (optional) |
|---|---|---|---|
| **1** Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): | | | |
| **a** Average monthly value of securities | **1a** | | |
| **b** Average monthly cash balances | **1b** | | |
| **c** Fair market value of other non-exempt-use assets | **1c** | | |
| **d** **Total** (add lines 1a, 1b, and 1c) | **1d** | | |
| **e** **Discount** claimed for blockage or other factors (*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).

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

| **Section D - Distributions** | | **Current Year** |
|---|---|---|
| **1** Amounts paid to supported organizations to accomplish exempt purposes | **1** | |
| **2** Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity | **2** | |
| **3** Administrative expenses paid to accomplish exempt purposes of supported organizations | **3** | |
| **4** Amounts paid to acquire exempt-use assets | **4** | |
| **5** Qualified set-aside amounts (prior IRS approval required - *provide details in* **Part VI**) | **5** | |
| **6** Other distributions (describe in **Part VI**). See instructions. | **6** | |
| **7** **Total annual distributions.** Add lines 1 through 6. | **7** | |
| **8** Distributions to attentive supported organizations to which the organization is responsive (*provide details in* **Part VI**). See instructions. | **8** | |
| **9** Distributable amount for 2024 from Section C, line 6 | **9** | |
| **10** Line 8 amount divided by line 9 amount | **10** | |

| **Section E - Distribution Allocations** (see instructions) | **(i)** **Excess Distributions** | **(ii)** **Underdistributions Pre-2024** | **(iii)** **Distributable Amount for 2024** |
|---|---|---|---|
| **1** Distributable amount for 2024 from Section C, line 6 | | | |
| **2** Underdistributions, if any, for years prior to 2024 (reasonable cause required - *explain in* **Part VI**). See instructions. | | | |
| **3** Excess distributions carryover, if any, to 2024 | | | |
| **a** From 2019 | | | |
| **b** From 2020 | | | |
| **c** From 2021 | | | |
| **d** From 2022 | | | |
| **e** From 2023 | | | |
| **f** **Total** of lines 3a through 3e | | | |
| **g** Applied to under distributions of prior years | | | |
| **h** Applied to 2024 distributable amount | | | |
| **i** Carryover from 2019 not applied (see instructions) | | | |
| **j** Remainder. Subtract lines 3g, 3h, and 3i from line 3f. | | | |
| **4** Distributions for 2024 from Section D, line 7: $ | | | |
| **a** Applied to underdistributions of prior years | | | |
| **b** Applied to 2024 distributable amount | | | |
| **c** Remainder. Subtract lines 4a and 4b from line 4. | | | |
| **5** Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* **Part VI.** See instructions. | | | |
| **6** Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI**. See instructions. | | | |
| **7** **Excess distributions carryover to 2025.** Add lines 3j and 4c. | | | |
| **8** Breakdown of line 7: | | | |
| **a** Excess from 2020 | | | |
| **b** Excess from 2021 | | | |
| **c** Excess from 2022 | | | |
| **d** Excess from 2023 | | | |
| **e** Excess from 2024 | | | |

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

** PUBLIC DISCLOSURE COPY **

**Schedule B (Form 990)**
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

# Schedule of Contributors

**Attach to Form 990, 990-EZ, or 990-PF.**
**Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

Name of the organization

BROTHER'S BROTHER FOUNDATION

**Employer identification number**

34-6562544

**Organization type** (check one):

| **Filers of:** | **Section:** |
|---|---|
| Form 990 or 990-EZ | [X] 501(c)( 3 ) (enter number) organization |
| | [ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation |
| | [ ] 527 political organization |
| Form 990-PF | [ ] 501(c)(3) exempt private foundation |
| | [ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation |
| | [ ] 501(c)(3) taxable private foundation |

Check if your organization is covered by the **General Rule** or a **Special Rule.**
**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

[ ] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

[X] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year ..... $ _____

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization

BROTHER'S BROTHER FOUNDATION

Employer identification number

34-6562544

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|---|---|---|---|
| 1 | | $ 90,871,809. | Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.) |
| 2 | | $ 25,651,728. | Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.) |
| 3 | | $ 15,400,028. | Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.) |
| 4 | | $ 8,603,419. | Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.) |
| 5 | | $ 3,968,515. | Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.) |
| | | $ | Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.) |

Name of organization: BROTHER'S BROTHER FOUNDATION

Employer identification number: 34-6562544

**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
|---|---|---|---|
| 1 | PHARMACEUTICAL | $ 90,871,809. | 12/31/24 |
| 2 | PHARMACEUTICAL | $ 25,651,728. | 12/31/24 |
| 3 | BOOKS, NEW | $ 15,400,028. | 12/31/24 |
| 4 | PHARMACEUTICAL | $ 8,603,419. | 12/31/24 |
| 5 | PHARMACEUTICAL | $ 3,968,515. | 12/31/24 |
| | | $ | |

Name of organization

BROTHER'S BROTHER FOUNDATION

Employer identification number

34-6562544

**Part III** **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this info. once.) $

Use duplicate copies of Part III if additional space is needed.

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---|---|---|---|
| | | | |

(e) Transfer of gift

| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
|---|---|
| | |

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---|---|---|---|
| | | | |

(e) Transfer of gift

| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
|---|---|
| | |

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---|---|---|---|
| | | | |

(e) Transfer of gift

| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
|---|---|
| | |

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---|---|---|---|
| | | | |

(e) Transfer of gift

| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
|---|---|
| | |

**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**
BROTHER'S BROTHER FOUNDATION

**Employer identification number**
34-6562544

## 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:

| | | Amount |
|---|---|---|
| c Beginning balance | 1c | |
| d Additions during the year | 1d | |
| e Distributions during the year | 1e | |
| f Ending balance | 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 | 419,070. | 421,371. | 430,180. | 438,633. | 456,838. |
| b Contributions | | | | | |
| c Net investment earnings, gains, and losses | 5,879. | 6,290. | 34. | 157. | -9,516. |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | 8,461. | 8,591. | 8,843. | 8,610. | 8,689. |
| f Administrative expenses | | | | | |
| g End of year balance | 416,488. | 419,070. | 421,371. | 430,180. | 438,633. |

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

a Board designated or quasi-endowment .0000 %
b Permanent endowment 100 %
c Term endowment .0000 %

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:

| | Yes | No |
|---|---|---|
| (i) Unrelated organizations? 3a(i) | | X |
| (ii) Related organizations? 3a(ii) | | X |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? 3b | | |

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

## Part VI Land, Buildings, and Equipment

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

| Description of property | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|---|---|---|---|---|
| 1a Land | | 213,201. | | 213,201. |
| b Buildings | | 2,988,900. | 1,142,502. | 1,846,398. |
| c Leasehold improvements | | | | |
| d Equipment | | 1,359,111. | 825,044. | 534,067. |
| e Other | | | | |
| **Total.** Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))* | | | | 2,593,666. |

## Part VII Investments - Other Securities

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

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

## Part VIII Investments - Program Related.

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

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

## Part IX Other Assets

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

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

## Part X Other Liabilities

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

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

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

**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 | 168,605,111. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | | | |
| a | Net unrealized gains (losses) on investments | 2a | -28,550. | | |
| b | Donated services and use of facilities | 2b | | | |
| c | Recoveries of prior year grants | 2c | | | |
| d | Other (Describe in Part XIII.) | 2d | 111,293. | | |
| e | Add lines 2a through 2d | | | 2e | 82,743. |
| 3 | Subtract line 2e from line 1 | | | 3 | 168,522,368. |
| 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 | 2,303. | | |
| b | Other (Describe in Part XIII.) | 4b | | | |
| c | Add lines 4a and 4b | | | 4c | 2,303. |
| 5 | Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)* | | | 5 | 168,524,671. |

**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 | 194,112,357. |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | | | |
| a | Donated services and use of facilities | 2a | | | |
| b | Prior year adjustments | 2b | | | |
| c | Other losses | 2c | | | |
| d | Other (Describe in Part XIII.) | 2d | 111,293. | | |
| e | Add lines 2a through 2d | | | 2e | 111,293. |
| 3 | Subtract line 2e from line 1 | | | 3 | 194,001,064. |
| 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 | 2,303. | | |
| b | Other (Describe in Part XIII.) | 4b | | | |
| c | Add lines 4a and 4b | | | 4c | 2,303. |
| 5 | Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)* | | | 5 | 194,003,367. |

**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 V, LINE 4:

THE ENDOWMENT CONSISTS OF A FUND ESTABLISHED PRIMARILY FOR PROGRAMMING AND OPERATING NEEDS OF BBF AND INCLUDES DONOR-RESTRICTED FUNDS. AS REQUIRED BY GENERALLY ACCEPTED ACCOUNTING PRINCIPLES, NET ASSETS ASSOCIATED WITH ENDOWMENT FUNDS, INCLUDING FUNDS DESIGNATED BY THE BOARD OF TRUSTEES TO FUNCTION AS ENDOWMENTS, ARE CLASSIFIED AND REPORTED BASED ON THE EXISTENCE OR ABSENCE OF DONOR-IMPOSED RESTRICTIONS.

THE BOARD OF TRUSTEES OF BBF HAS ELECTED TO BE GOVERNED BY THE COMMONWEALTH OF PENNSYLVANIA'S ACT 141 (ACT 141) FOR THE DONOR-RESTRICTED ENDOWMENT FUNDS. ACT 141 IS A TOTAL RETURN POLICY THAT ALLOWS A NONPROFIT TO CHOOSE TO TREAT A PERCENTAGE OF THE AVERAGE MARKET VALUE OF THE ENDOWMENT'S PERMANENTLY RESTRICTED INVESTMENTS AS INCOME EACH YEAR. HOWEVER, THE LONG-TERM PRESERVATION OF THE REAL VALUE OF THE ASSETS MUST BE TAKEN INTO CONSIDERATION WHEN THE BOARD ELECTS THE AMOUNT. ON AN ANNUAL BASIS, THE BOARD MUST ELECT, IN WRITING, A SPENDING RATE OF BETWEEN 2% AND 7%. THIS PERCENTAGE IS APPLIED TO THE AVERAGE MARKET VALUE OF THE INVESTMENTS AT THE END OF THE PRIOR YEAR. AVERAGE MARKET VALUE IS BASED ON THE PREVIOUS 12 QUARTERS. BBF CLASSIFIES AS NET ASSETS WITH DONOR RESTRICTIONS THE ORIGINAL VALUE OF GIFTS DONATED TO THE PERMANENT ENDOWMENT AND THE ORIGINAL VALUE OF SUBSEQUENT GIFTS TO THE PERMANENT ENDOWMENT. THE UNDISTRIBUTED AMOUNTS EARNED ARE INCLUDED NET ASSETS WITH DONOR RESTRICTIONS AS WELL. IN ACCORDANCE WITH ACT 141, BBF HAS ADOPTED A WRITTEN INVESTMENT POLICY, OF WHICH A SECTION SPECIFICALLY RELATES TO THE ENDOWMENT FUND. BBF CONSIDERS THE FOLLOWING FACTORS IN MAKING A

**Part XIII Supplemental Information** *(continued)*

DETERMINATION TO SET A SPENDING RATE:

1. PROTECTING THE CORPUS OF THE ENDOWMENT FUND;
2. PRESERVING THE SPENDING POWER OF THE ASSETS;
3. OBTAINING MAXIMUM INVESTMENT RETURN WITH REASONABLE RISK AND OPERATIONAL CONSIDERATION; AND
4. COMPLYING WITH APPLICABLE LAWS.

BBF HAS ADOPTED INVESTMENT AND SPENDING POLICIES FOR ENDOWMENT ASSETS THAT ATTEMPT TO PROVIDE A STREAM OF FUNDING FOR PROGRAMS AND INITIATIVES SUPPORTED BY THE ENDOWMENT. THE POLICIES ARE ALSO INTENDED TO PROTECT THE INTEGRITY OF THE ASSETS AND ACHIEVE THE OPTIMAL RETURN POSSIBLE WITHIN THE SPECIFIED RISK PARAMETERS. ENDOWMENT ASSETS INCLUDE THOSE ASSETS OF DONOR-RESTRICTED FUNDS THAT THE FOUNDATION MUST HOLD IN PERPETUITY OR FOR A DONOR-SPECIFIED PERIOD. UNDER THIS POLICY, THE ENDOWMENT ASSETS ARE INVESTED IN A MANNER THAT IS INTENDED TO PRODUCE RESULTS THAT EXCEED THE PRICE AND YIELD RESULTS OF A BLENDED BENCHMARK OF EQUITY AND FIXED-INCOME PEER GROUPS.

TO SATISFY ITS ENDOWMENT INVESTMENT OBJECTIVES, BBF INVESTS IN MONEY MARKET FUNDS AND RELIES ON A TOTAL RETURN STRATEGY IN WHICH INVESTMENT RETURNS ARE ACHIEVED THROUGH CURRENT YIELD (INTEREST AND DIVIDENDS).

IN ACCORDANCE WITH ACT 141, THE FOUNDATION ANNUALLY TRANSFERS BETWEEN 2% AND 7% OF THE PREVIOUS THREE YEARS' MARKET VALUE AVERAGE OF THE ENDOWMENT FUND TO UNRESTRICTED NET ASSETS FOR USE IN OPERATIONS. IN 2024 AND 2023, THE SPENDABLE RETURN TOTALED 2% OR $8,461 AND $8,591, RESPECTIVELY. THIS SPENDING POLICY IS CONSISTENT WITH THE COMMONWEALTH OF PENNSYLVANIA'S GUIDELINES AND WITH BBF'S OBJECTIVE TO MAINTAIN THE PURCHASING POWER OF THE ENDOWMENT ASSETS HELD IN PERPETUITY.

FROM TIME TO TIME, CERTAIN DONOR-RESTRICTED ENDOWMENT FUNDS MAY HAVE FAIR VALUES LESS THAN THE AMOUNT REQUIRED TO BE MAINTAINED BY DONORS OR BY LAW (UNDERWATER ENDOWMENTS). THE FOUNDATION HAS INTERPRETED ACT 141 TO PERMIT SPENDING FROM UNDERWATER ENDOWMENTS IN ACCORDANCE WITH PRUDENT MEASURES REQUIRED UNDER LAW. BBF HAS NO UNDERWATER ENDOWMENT FUNDS AT DECEMBER 31, 2024 AND 2023. THE ORIGINAL CORPUS OF THE ENDOWMENT FUNDS IS $300,000.

PART X, LINE 2:
BBF IS A TAX-EXEMPT ORGANIZATION UNDER SECTION 501(C)(3) OF THE U.S. INTERNAL REVENUE CODE (IRC) AND IS ALSO CLASSIFIED AS AN ENTITY THAT IS NOT A PRIVATE FOUNDATION UNDER THE MEANING OF SECTION 509(A) OF THE IRC. IN ADDITION, BBF HAS NOT IDENTIFIED ANY MATERIAL UNCERTAIN TAX POSITIONS REQUIRING AN ACCRUAL OR DISCLOSURE IN THE FINANCIAL STATEMENTS. BBF IS NO LONGER SUBJECT TO EXAMINATIONS BY TAXING AUTHORITIES IN ANY MAJOR TAX JURISDICTION FOR YEAR BEFORE DECEMBER 31, 2021.

| PART XI, LINE 2D - OTHER ADJUSTMENTS: | |
|---|---|
| RENTAL EXPENSES | 69,700. |
| FUNDRAISING | 41,593. |
| TOTAL TO SCHEDULE D, PART XI, LINE 2D | 111,293. |

| PART XII, LINE 2D - OTHER ADJUSTMENTS: | |
|---|---|
| RENTAL EXPENSE | 69,700. |
| FUNDRAISING | 41,593. |

**Part XIII Supplemental Information** *(continued)*

TOTAL TO SCHEDULE D, PART XII, LINE 2D 111,293.

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

OMB No. 1545-0047

**Open to Public Inspection**

Name of the organization

BROTHER'S BROTHER FOUNDATION

**Employer identification number**

34-6562544

**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? ..... [X] **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 |
|---|---|---|---|---|---|
| CENTRAL AMERICA AND THE CARIBBEAN - ANTIGUA & BARBUDA, ARUBA, BAHAMAS, | 0 | 0 | ASSISTANCE PROVIDED TO RECIPIENTS LOCATED IN REGION | PROVISION OF BOOKS, EDUCATIONAL SUPPLIES, PHARMACEUTICALS, MED. SUPPLIES & EQUIPMENT | 150,173,991. |
| SUB-SAHARAN AFRICA - ANGOLA, BENIN, BOTSWANA, BURKINA FASO, | 0 | 0 | ASSISTANCE PROVIDED TO RECIPIENTS LOCATED IN REGION | PROVISION OF BOOKS, EDUCATIONAL SUPPLIES, PHARMACEUTICALS, MED. SUPPLIES & EQUIPMENT | 20,484,025. |
| EAST ASIA AND THE PACIFIC - AUSTRALIA, BRUNEI, BURMA, CAMBODIA, | 0 | 0 | ASSISTANCE PROVIDED TO RECIPIENTS LOCATED IN REGION | PROVISION OF BOOKS, EDUCATIONAL SUPPLIES, PHARMACEUTICALS, MED. SUPPLIES & EQUIPMENT | 14,851,214. |
| SOUTH ASIA - AFGHANISTAN, BANGLADESH, BHUTAN, INDIA, MALDIVES, | 0 | 0 | ASSISTANCE PROVIDED TO RECIPIENTS LOCATED IN REGION | PROVISION OF PHARMACEUTICALS & MED. SUPPLIES & EQUIPMENT | 596,551. |
| RUSSIA AND NEIGHBORING STATES - UKRAINE | 0 | 0 | ASSISTANCE PROVIDED TO RECIPIENTS LOCATED IN REGION | PROVISION OF PHARMACEUTICALS & MED. SUPPLIES & EQUIPMENT | 288,722. |
| EUROPE (INCLUDING ICELAND AND GREENLAND) - ALBANIA, ANDORRA, | 0 | 0 | ASSISTANCE PROVIDED TO RECIPIENTS LOCATED IN REGION | PROVISION OF PHARMACEUTICALS & MED. SUPPLIES & EQUIPMENT | 176,372. |
| SOUTH AMERICA - ARGENTINA, BOLIVIA, BRAZIL, CHILE, COLUMBIA, ECUADOR, | 0 | 0 | ASSISTANCE PROVIDED TO RECIPIENTS LOCATED IN REGION | PROVISION OF EDUCATIONAL SUPPLIES, PHARMACEUTICALS, MED. SUPPLIES & EQUIPMENT | 29,163. |
| MIDDLE EAST & NORTH AFRICA - ALGERIA, BAHRAIN, DJUBOUTI, EGYPT, IRAN, IRAQ | 0 | 0 | ASSISTANCE PROVIDED TO RECIPIENTS LOCATED IN REGION | PROVISION OF PHARMACEUTICALS & MED. SUPPLIES & EQUIPMENT | 28,752. |
| **3 a** Subtotal ..... | 0 | 0 | | | 186,628,790. |
| **b** Total from continuation sheets to Part I ..... | 0 | 0 | | | 0. |
| **c** **Totals** (add lines 3a and 3b) ..... | 0 | 0 | | | 186,628,790. |

**For Paperwork Reduction Act Notice, see the Instructions for Form 990.** **Schedule F (Form 990) (Rev. 12-2024)**

LHA 432071 01-15-25

**Part II** **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than $5,000. Part II can be duplicated if additional space is needed.

| 1 (a) Name of organization | (b) IRS code section and EIN (if applicable) | (c) Region | (d) Purpose of grant | (e) Amount of cash grant | (f) Manner of cash disbursement | (g) Amount of noncash assistance | (h) Description of noncash assistance | (i) Method of valuation (book, FMV, appraisal, other) |
|---|---|---|---|---|---|---|---|---|
| | | CENTRAL AMERICA AND THE CARIBBEAN - ANTIGUA & BARBUDA, ARUBA, | PROVISION OF BOOKS, EDUCATIONAL SUPPLIES, PHARMACEUTICALS, MED. SUPPLIES & EQUIPMENT | 0. | DIRECT DISPERSEMENT | 150,173,991. | BOOKS,EDUCATIONAL SUPPLIES, PHARMACEUTICALS, MEDICAL SUPPLIES | SEE PART V; SUPPLEMENTAL INFORMATION |
| | | SUB-SAHARAN AFRICA - ANGOLA, BENIN, BOTSWANA, BURKINA FASO, | PROVISION OF BOOKS, EDUCATIONAL SUPPLIES, PHARMACEUTICALS, MED. SUPPLIES & EQUIPMENT | 48,000. | DIRECT DISPERSEMENT | 20436025 | BOOKS,EDUCATIONAL SUPPLIES, PHARMACEUTICALS, MEDICAL SUPPLIES | SEE PART V; SUPPLEMENTAL INFORMATION |
| | | RUSSIA AND NEIGHBORING STATES - ARMENIA, AZERBIJAN, | PROVISION OF BOOKS, EDUCATIONAL SUPPLIES, PHARMACEUTICALS, MED. SUPPLIES & EQUIPMENT | 0. | DIRECT DISPERSEMENT | 288,722. | BOOKS,EDUCATIONAL SUPPLIES, PHARMACEUTICALS, MEDICAL SUPPLIES | SEE PART V; SUPPLEMENTAL INFORMATION |
| | | EAST ASIA AND THE PACIFIC - AUSTRALIA, BRUNEI, BURMA, | PROVISION OF BOOKS, EDUCATIONAL SUPPLIES, PHARMACEUTICALS, MED. SUPPLIES & EQUIPMENT | 0. | DIRECT DISPERSEMENT | 14851214 | BOOKS,EDUCATIONAL SUPPLIES, PHARMACEUTICALS, MEDICAL SUPPLIES | SEE PART V; SUPPLEMENTAL INFORMATION |
| | | EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA, | PROVISION OF BOOKS, EDUCATIONAL SUPPLIES, PHARMACEUTICALS, MED. SUPPLIES & EQUIPMENT | 176,372. | DIRECT DISPERSEMENT | 0. | BOOKS,EDUCATIONAL SUPPLIES, PHARMACEUTICALS, MEDICAL SUPPLIES | SEE PART V; SUPPLEMENTAL INFORMATION |
| | | MIDDLE EAST AND NORTH AFRICA - ALGERIA, BAHRAIN, DJIBOUTI, EGYPT, | PROVISION OF BOOKS, EDUCATIONAL SUPPLIES, PHARMACEUTICALS, MED. SUPPLIES & EQUIPMENT | 28,752. | DIRECT DISPERSEMENT | 0. | BOOKS,EDUCATIONAL SUPPLIES, PHARMACEUTICALS, MEDICAL SUPPLIES | SEE PART V; SUPPLEMENTAL INFORMATION |
| | | SOUTH AMERICA - ARGENTINA, BOLIVIA, BRAZIL, CHILE, COLUMBIA, | PROVISION OF BOOKS, EDUCATIONAL SUPPLIES, PHARMACEUTICALS, MED. SUPPLIES & EQUIPMENT | 10,000. | DIRECT DISPERSEMENT | 19,163. | BOOKS,EDUCATIONAL SUPPLIES, PHARMACEUTICALS, MEDICAL SUPPLIES | SEE PART V; SUPPLEMENTAL INFORMATION |
| | | SOUTH ASIA - AFGHANISTAN, BANGLADESH, BHUTAN, INDIA, | PROVISION OF BOOKS, EDUCATIONAL SUPPLIES, PHARMACEUTICALS, MED. SUPPLIES & EQUIPMENT | 17,800. | DIRECT DISPERSEMENT | 578,751. | BOOKS,EDUCATIONAL SUPPLIES, PHARMACEUTICALS, MEDICAL SUPPLIES | SEE PART V; SUPPLEMENTAL INFORMATION |

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter ..... 63

3 Enter total number of other organizations or entities ..... 0

**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) |
|---|---|---|---|---|---|---|---|
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## 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 I, LINE 2:
GRANT MAKING/ELIGIBLE RECIPIENT PROCESS:

1. BBF RECEIVES NUMEROUS REQUESTS FOR ASSISTANCE. BBF WORKS WITH ESTABLISHED PARTNER AGENCIES IN MANY LOCATIONS INTERNATIONALLY. COMPLETION OF AN INTERNATIONAL RECIPIENT APPLICATION DOES NOT AUTOMATICALLY RESULT IN THE GRANT OF REQUESTED ITEMS.

2. THE REQUESTING RECIPIENT MUST NOTIFY BBF OF THE SPECIFIC MATERIAL RESOURCES NEEDED IN THE PARTICULAR COUNTRY. THIS LIST SHOULD BE AS DETAILED AS POSSIBLE. THIS DOCUMENT SHOULD BE PREPARED BY PROFESSIONALS AND/OR BENEFICIARY PARTICIPANTS WITH THE KNOWLEDGE OF THE NEEDS IN THE COUNTRY. IN ADDITION, THE REQUESTING RECIPIENT MUST COMPLETE AND SUBMIT THE INTERNATIONAL RECIPIENT APPLICATION.

3. THE FOLLOWING MUST BE PROVIDED TO BBF: A STATEMENT INDICATING THAT THE DONATED GOODS WILL BE DISTRIBUTED AT NO COST TO THE ULTIMATE RECIPIENT AND DOCUMENTATION IDENTIFYING THE SPONSORING ORGANIZATION'S AND RECIPIENT'S CHARITABLE STATUS SUCH AS A 501(C)(3) CERTIFICATION OR NON-GOVERNMENTAL ORGANIZATION (NGO) CERTIFICATE OF REGISTRATION FROM OVERSEAS PARTNER AGENCY. AN OFFICIAL DOCUMENT FROM THE RECIPIENT COUNTRY'S GOVERNMENT STATING THAT ORGANIZATION OR INSTITUTION HAS DUTY-FREE STATUS FOR THE GOODS BEING SHIPPED (IMPORTED) IS REQUIRED. BACKGROUND LITERATURE, BROCHURES, ANNUAL REPORTS AND OTHER INFORMATION DESCRIBING THE ORGANIZATIONS INVOLVED MUST ALSO BE SUBMITTED.

4. IF THE MATERIAL BEING REQUESTED BY THE RECIPIENT COUNTRY WILL BE USED WITHIN A NATIONAL AND/OR COMMUNITY DEVELOPMENT PLAN, BBF REQUIRES A COPY OF THIS PLAN THAT OUTLINES THE DISTRIBUTION PROCESS, DURATION OF PLAN AND EVALUATION PROCESS OF THE EFFECTIVENESS.

5. DOCUMENTATION STATING THAT THERE ARE WAREHOUSE OR STORAGE FACILITIES AVAILABLE FOR THE SHIPMENT MUST BE PROVIDED.

6. RECIPIENTS MUST PROVIDE COMPLETE CONSIGNEE INFORMATION, INCLUDING A CONTACT PERSON, ADDRESS, TELEPHONE AND FAX NUMBERS AND EMAIL ADDRESS. THE CONSIGNEE MUST BE CAPABLE OF CLEARING THE CONTAINER THROUGH CUSTOMS AND PROVIDING APPROPRIATE LOGISTICAL IN-COUNTRY SUPPORT.

7. AN OUTLINE OF THE DISTRIBUTION PLAN STATING WHO THE END USER OF THE DONATED MATERIALS WILL BE, AND A PROMISE TO SUBMIT A WRITTEN REPORT ON THE DISTRIBUTION PROCESS ONCE THE SHIPMENT ARRIVES.

8. ONCE DISTRIBUTED, THE RECIPIENT ORGANIZATION IS REQUIRED TO PROVIDE BBF WITH DISTRIBUTION REPORTS AND OTHER DOCUMENTATION SUCH AS PHOTOGRAPHS, NEWSPAPER ARTICLES AND LETTERS SUPPORTING THE EFFORT BY APPROPRIATE OFFICIALS AND PROFESSIONALS.

9. IT MAY BE THE RESPONSIBILITY OF THE RECIPIENT/SPONSORING ORGANIZATION TO COVER THE COSTS ASSOCIATED WITH THE SHIPMENT (IN-LAND AND OCEAN TRANSPORTATION AND BBF PROGRAM SERVICE FEE).

10. THE RECIPIENT IS REQUIRED TO CONFIRM ITS REQUEST FOR MATERIAL SELECTED FROM THE BBF PROVIDED INVENTORY LIST IN WRITING. THE LIST

**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.

PROVIDED WILL INCLUDE RELATIVE INFORMATION SUCH AS PRODUCT DESCRIPTION, QUANTITIES ON HAND, DATING INFORMATION AND ANY DISTRIBUTION RESTRICTIONS.

PART I, LINE 3:
BOOKS AND EDUCATIONAL SUPPLIES ARE VALUED AT FAIR MARKET VALUE. PHARMACEUTICALS ARE VALUED AT FEDERAL AND STATE MEDICARE & MEDICAID PRICES SET FORTH BY THE CENTER FOR MEDICARE AND MEDICAID SERVICES (CMS) AND THE WEST VIRGINIA STATE MAXIMUM ALLOWABLE COST.

**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

BROTHER'S BROTHER FOUNDATION

**Employer identification number**

34-6562544

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

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

- **a** ☐ Mail solicitations
- **b** ☐ Internet and email solicitations
- **c** ☐ Phone solicitations
- **d** ☐ In-person solicitations
- **e** ☐ Solicitation of nongovernment grants
- **f** ☐ Solicitation of government grants
- **g** ☐ Special fundraising events

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

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

| **(i)** Name and address of individual or entity (fundraiser) | **(ii)** Activity | **(iii)** Did fundraiser have custody or control of contributions? Yes | **(iii)** No | **(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 |
|---|---|---|---|---|---|---|
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| **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 GOLF OUTING (event type) | (b) Event #2 (event type) | (c) Other events NONE (total number) | (d) Total events (add col. (a) through col. (c)) |
|---|---|---|---|---|---|
| Revenue | 1 Gross receipts | 81,585. | | | 81,585. |
| | 2 Less: Contributions | 48,294. | | | 48,294. |
| | 3 Gross income (line 1 minus line 2) | 33,291. | | | 33,291. |
| Direct Expenses | 4 Cash prizes | 1,080. | | | 1,080. |
| | 5 Noncash prizes | | | | |
| | 6 Rent/facility costs | | | | |
| | 7 Food and beverages | 13,951. | | | 13,951. |
| | 8 Entertainment | | | | |
| | 9 Other direct expenses | 26,562. | | | 26,562. |
| | 10 Direct expense summary. Add lines 4 through 9 in column (d) | | | | 41,593. |
| | 11 Net income summary. Subtract line 10 from line 3, column (d) | | | | -8,302. |

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

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

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

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

b If "Yes," explain: _____

**11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No

**12** Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

**13** Indicate the percentage of gaming activity conducted in:

**a** The organization's facility **13a** %

**b** An outside facility **13b** %

**14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

**15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

**b** If "Yes," enter the amount of gaming revenue received by the organization $ _____ and the amount of gaming revenue retained by the third party $ _____

**c** If "Yes," enter 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.

**Part IV** **Supplemental Information** *(continued)*

**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
BROTHER'S BROTHER FOUNDATION

**Employer identification number**
34-6562544

**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? ..... [X] 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 |
|---|---|---|---|---|---|---|---|
| ALL SOULS COUNSELING CENTER<br>34 ARLINGTON ST<br>ASHEVILLE, NC 28801 | 56-2200862 | 501(C)(3) | 25,000. | 0. | N/A | N/A | GRANT FOR HURRICANE RELIEF |
| AMERICAS SECOND HARVEST OF THE BIG BEND INC - 4446 ENTREPOT BLVD - TALLAHASSEE , FL 32310 | 59-2610345 | 501(C)(3) | 25,000. | 0. | N/A | N/A | DISASTER RELIEF |
| APPALACHIAN SUSTAINABLE AGRICULTURE PROJECT - 306 WEST HAYWOOD ST - ASHEVILLE, NC 28801 | 06-1642769 | 501(C)(3) | 25,000. | 0. | N/A | N/A | GRANT FOR HURRICANE RELIEF |
| ASHEVILLE-BUNCOMBE COMMUNITY CHRISTIAN MINISTRY INC. - 20 TWENTIETH ST - ASHEVILLE, NC 28806 | 56-0945001 | 501(C)(3) | 25,000. | 0. | N/A | N/A | GRANT FOR HURRICANE RECOVERY |
| BELOVED ASHEVILLE<br>PO BOX 6386<br>ASHEVILLE, NC 28816 | 84-3381632 | 501(C)(3) | 25,000. | 0. | N/A | N/A | GRANT FOR DISASTER RECOVERY |
| BLUE RIDGE COMMUNITY HEALTH SERVICES INC - 220 5TH AVENUE EAST - HENDERSONVILLE, NC 28792 | 56-0794933 | 501(C)(3) | 25,000. | 0. | N/A | N/A | GRANT FOR DISASTER RECOVERY |

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ..... 36.

3 Enter total number of other organizations listed in the line 1 table ..... 0.

**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 non-cash assistance | (h) Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| BOUNTY & SOUL<br>999 OLD US HIGHWAY 70 W<br>BLACK MOUNTAIN, NC 28711 | 46-4759362 | 501(C)(3) | 25,000. | 0. | N/A | N/A | GRANT FOR HURRICANE RELIEF |
| BUNCOMBE COUNTY SCHOOLS FOUNDATION INC. - 175 BINGHAM ROAD - ASHEVILLE, NC 28806 | 58-1685536 | 501(C)(3) | 25,000. | 0. | N/A | N/A | GRANT FOR HURRICANE RELIEF |
| COMMUNITY HEALTH CENTERS, INC<br>110 S WOODLAND STREET<br>WINTER GARDEN, FL 34787 | 59-1480970 | 501(C)(3) | 25,000. | 0. | N/A | N/A | GRANT FOR HURRICANE RELIEF |
| CONVOY OF HOPE<br>1 CONVOY DRIVE<br>SPRINGFIELD, MO 65802 | 68-0051386 | 501(C)(3) | 0. | 362,584. | FMV | N/A | PGH DISASTER RESPONSE PROJECTS |
| DOCTORS COLLABORATING TO HELP CHILDREN CORP - 262 MONSIGNOR OBRIEN HWY APT 505 - CAMBRIDGE , MA 02141 | 27-3911278 | 501(C)(3) | 10,500. | 0. | N/A | N/A | HEALTHCARE PROJECTS |
| FARM SHARE INC<br>14125 SW 320 ST<br>HOMESTEAD, FL 33033 | 65-0342192 | 501(C)(3) | 0. | 140,798. | FMV | N/A | DISASTER RESPONSE |
| FEEDING AMERICA TAMPA BAY INC.<br>3624 CAUSEWAY BLVD<br>TAMPA, FL 33619 | 59-2116576 | 501(C)(3) | 20,000. | 13,250. | FMV | N/A | PGH DISASTER RESPONSE PROJECTS |
| FEEDING AMERICA, KENTUCKY'S HEARTLAND INC - PO BOX 821 - ELIZABETHTOWN, KY 42702 | 61-1043635 | 501(C)(3) | 5,600. | 0. | N/A | N/A | GRANT FOR TORNADO/WIND DAMAGE |
| HARRY CHAPIN FOOD BANK OF SOUTHWEST FLORIDA INC - 3760 FOWLER ST - FORT MEYERS, FL 33901 | 59-2332120 | 501(C)(3) | 20,000. | 0. | N/A | N/A | GRANTS FOR HURRICANE RELIEF |

**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 non-cash assistance | (h) Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| KEEPERS OF THE FLAME FOUNDATION., INC - 329 PURPLE PLUM DRIVE - RINCON, GA 31326 | 88-2951279 | 501(C)(3) | 10,000. | 0. | N/A | N/A | BREAST CANCER RELATED PROJECTS |
| LEGAL AID OF NORTH CAROLINA INC. 319 CHAPANOKE ROAD, STE 104 RALEIGH, NC 27603 | 31-1784161 | 501(C)(3) | 10,000. | 0. | N/A | N/A | GRANT FOR HURRICANE RELIEF |
| LIGHT OF LIFE MINISTRIES INC 665 RIDGE AVENUE PITTSBURGH, PA 15212 | 25-1056389 | 501(C)(3) | 0. | 7,750. | FMV | N/A | DISASTER RESPONSE |
| MANNA FOOD BANK, INC. 99 BROADPOINTE DR MILLS RIVER, NC 28759 | 58-1514800 | 501(C)(3) | 20,000. | 8,762. | FMV | N/A | PGH DISASTER RESPONSE PROJECTS |
| MATTER 7005 OXFORD STREET ST. LOUIS PARK, MN 55426 | 37-1441658 | 501(C)(3) | 0. | 126,259. | FMV | N/A | HEALTHCARE RELATED PROJECTS |
| MCR HEALTH INC 101 RIVERFRONT BLVD 101 BRADENTON, FL 34205 | 59-1773262 | 501(C)(3) | 25,000. | 0. | N/A | N/A | DISASTER RELIEF |
| MEDGLOBAL INC. 10604 SOUTHWEST HIGHWAY STE 107 CHICAGO RIDGE, IL 60415 | 82-2517347 | 501(C)(3) | 10,000. | 0. | N/A | N/A | TRAUMA SURGERY TRAINING |
| MIDDLE GEORGIA COMMUNITY FOOD BANK INC - 4490 OCMULGEE EAST BLVD - MACON, GA 31217 | 58-2484086 | 501(C)(3) | 20,000. | 18,747. | FMV | N/A | COMMUNITY FOOD BANK GRANT |
| MOUNTAIN AREA HEALTH EDUCATION CENTER INC - 121 HENDERSONVILLE ROAD - ASHEVILLE, NC 28803 | 56-1071426 | 501(C)(3) | 25,000. | 0. | N/A | N/A | DISASTER RECOVERY |

**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 non-cash assistance | (h) Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| OCEANA COMMUNITY HEALTH, INC<br>2215 NEBRASKA AVENUE 1E<br>FORT PIERCE , FL 34950 | 88-1889523 | 501(C)(3) | 25,000. | 0. | N/A | N/A | GRANT FOR HURRICANE RELIEF |
| PONCE MEDICAL SCHOOL FOUNDATION INC - PO BOX 7004 - PONCE, PR 007327004 | 66-3079122 | 501(C)(3) | 0. | 55,869. | FMV | N/A | PGH DISASTER RESPONSE PROJECTS |
| SAMU FOUNDATION<br>2001 L ST NW 500<br>WASHINGTON, DC 20036 | 81-4198808 | 501(C)(3) | 0. | 25,224. | FMV | N/A | NCA HEALTHCARE PROJECTS |
| SECOND HARVEST FOOD BANK OF NORTHWEST NC INC - 3330 SHOREFAIR DRIVE - WINSTON SALEM, NC 27105 | 58-1457912 | 501(C)(3) | 20,000. | 0. | N/A | N/A | GRANT FOR FOOD BANK SUPPORT |
| THE EDUCATION PARTNERSHIP<br>123 DYER ST<br>PROVIDENCE, RI 02903 | 05-0502013 | 501(C)(3) | 5,150. | 0. | N/A | N/A | PGH EDUCATION PROJECTS |
| THE EYE & EAR FOUNDATION<br>203 LOTHROP ST STE 251<br>PITTSBURGH, PA 15213 | 25-1439732 | 501(C)(3) | 10,000. | 0. | N/A | N/A | HEARING VAN EQUIPMENT |
| THE GUATEMALAN-MAYA CENTER INC<br>430 NORTH G STREET<br>LAKE WORTH BEACH, FL 33460 | 65-0355018 | 501(C)(3) | 25,000. | 0. | N/A | N/A | MILTON DISASTER RESPONSE |
| THE HUNGER AND HEALTH COALITION INC - PO BOX 1837 - BOONE , NC 28607 | 56-1322973 | 501(C)(3) | 25,000. | 0. | N/A | N/A | GRANT FOR HURRICANE RELIEF |
| VITA NOVA INC.<br>2724 N AUSTRALIAN AVE<br>WEST PALM BEACH, FL 33407 | 65-0298299 | 501(C)(3) | 25,000. | 0. | N/A | N/A | HEALTHCARE PROJECTS |

**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 non-cash assistance | (h) Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| WE CARE MANATEE INC<br>353 6TH AVE W<br>BRADENTON, FL 34205 | 59-3606103 | 501(C)(3) | 25,000. | 0. | N/A | N/A | HURRICANE RECOVERY |
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**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 non-cash assistance | (e) Method of valuation (book, FMV, appraisal, other) | (f) Description of noncash assistance |
|---|---|---|---|---|---|
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**Part IV** **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:
THE FOUNDATION'S PROCEDURES FOR MONITORING THE USE OF DOMESTIC GRANT FUNDS ARE SIMILAR TO THAT DESCRIBED IN SCHEDULE F, PART IV.

ALSO, ORGANIZATIONS WITHIN THE US PROVIDE DETAILED EXPENDITURE REPORTS OF PROGRAMS FOR GRANTS RECEIVED FROM BBF.

FORM 990, SCHEDULE I, PART I AND PART II:
BOOKS AND EDUCATION SUPPLIES ARE VALUED AT FAIR MARKET VALUE.

PHARMACEUTICALS ARE VALUED AT FEDERAL AND STATE MEDICARE & MEDICAID PRICES SET FORTH BY THE CENTER FOR MEDICARE AND MEDICAID SERVICES (CMS) AND THE WEST VIRGINIA STATE MAXIMUM ALLOWABLE COST (WV SMAC).

**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

BROTHER'S BROTHER FOUNDATION

**Employer identification number**

34-6562544

## Part I Questions Regarding Compensation

| | | | Yes | No |
|---|---|---|---|---|
| **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 | **1b** | | |
| **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? | **2** | | |
| **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** | | X |
| **b** | Participate in or receive payment from a supplemental nonqualified retirement plan? | **4b** | | X |
| **c** | Participate in or receive payment from an equity-based compensation arrangement? | **4c** | | X |
| | 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** | | X |
| **b** | Any related organization? | **5b** | | X |
| | 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** | | X |
| **b** | Any related organization? | **6b** | | X |
| | 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 | **7** | X | |
| **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 | **8** | | X |
| **9** | If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? | **9** | | |

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

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

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

| (A) Name and Title | | (B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation | | | (C) Retirement and other deferred compensation | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | (F) Compensation in column (B) reported as deferred on prior Form 990 |
|---|---|---|---|---|---|---|---|---|
| | | (i) Base compensation | (ii) Bonus & incentive compensation | (iii) Other reportable compensation | | | | |
| (1) OZZY A. SAMAD | (i) | 178,328. | 15,000. | 0. | 14,673. | 2,275. | 210,276. | 0. |
| PRESIDENT | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
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| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |

**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.

PART I, LINE 7:
BONUS AWARDS ARE RELATED TO INDIVIDUAL PERFORMANCE AND ARE DETERMINED BY THE EXECUTIVE COMMITTEE OF THE BOARD OF TRUSTEES. THE PRESIDENT, COO/CFO, VP OF COMMUNICATIONS AND DEVELOPMENT, AND DIRECTOR OF STRATEGIC INITIATIVES ALL RECEIVED BONUSES IN 2024.

**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

**2024**

**Open to Public Inspection**

Name of the organization

BROTHER'S BROTHER FOUNDATION

**Employer identification number**

34-6562544

## 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 | X | | 15,505,999. | FAIR MARKET VALUE |
| 5 | Clothing and household goods | | | | |
| 6 | Cars and other vehicles | | | | |
| 7 | Boats and planes | | | | |
| 8 | Intellectual property | | | | |
| 9 | Securities - Publicly traded | | | | |
| 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 | X | 446 | 147,196,342. | FAIR MARKET VALUE |
| 21 | Taxidermy | | | | |
| 22 | Historical artifacts | | | | |
| 23 | Scientific specimens | | | | |
| 24 | Archeological artifacts | | | | |
| 25 | Other ( HUMANITARIAN ) | X | 23 | 221,843. | FAIR MARKET VALUE |
| 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 Acknowledgement | 29 | 0 |

| | | | Yes | No |
|---|---|---|---|---|
| 30a | During the year, did the organization receive by contribution any property reported on 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? | 30a | | X |
| 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? | 31 | X | |
| 32a | Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? | 32a | | X |
| 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. | | | |

**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 M, PART I, COLUMN (B):
THE NUMBER SHOWN IN COLUMN (B) REPRESENTS THE NUMBER OF CONTRIBUTIONS FOR EACH TYPE OF PROPERTY FOR THE YEAR ENDED DECEMBER 31, 2024.

LINE 25 - THE FOUNDATION RECEIVED HUMANITARIAN SUPPLIES TOTALING $221,843 DURING 2024.

**SCHEDULE O (Form 990)**
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

# Supplemental Information to Form 990 or 990-EZ

**Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.**
**Attach to Form 990 or Form 990-EZ.**
**Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

**Open to Public Inspection**

Name of the organization
BROTHER'S BROTHER FOUNDATION

**Employer identification number**
34-6562544

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
BROTHER'S BROTHER FOUNDATION HELPS BRIDGE THE GAP BETWEEN AID AND SUSTAINABILITY BY SUPPORTING LOCALIZED PROGRAMS AND PROVIDING ESSENTIAL RESOURCES IN THE AREAS OF HEALTHCARE, INFRASTRUCTURE, DISASTER RESPONSE, AND EDUCATION (H.I.D.E).

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:
INFRASTRUCTURE PROGRAM: THE INFRASTRUCTURE PROGRAM FOCUSES ON THE AREAS OF SOLAR POWER AND WASH (WATER, SANITATION, AND HYGIENE). IN 2024, BBF SUPPORTED INFRASTRUCTURE PROJECTS IN USA, GHANA, LIBERIA, INDIA, AND ZIMBABWE.

1. SOLAR: BBF HAS BEEN WORKING WITH PARTNERS TO HELP INSTALL SOLAR PANEL SYSTEMS SINCE EARLY 2013. THE PROGRAM BEGAN WITH SUPPLYING BATTERIES TO SIX HOSPITALS IN LIBERIA AND SINCE THEN HAS GROWN IN SIZE AND SCOPE. THE RURAL HEALTH CLINICS THAT RECEIVE THESE SOLAR POWER SYSTEMS OFTEN DID NOT PREVIOUSLY HAVE ACCESS TO A RELIABLE POWER SOURCE. THESE INSTALLATIONS HAVE NOW ENABLED THE CLINICS TO ALSO REFRIGERATE MEDICINES AND PROVIDE SERVICES SUCH AS ATTENDING TO EXPECTANT MOTHERS DURING NON-DAYLIGHT HOURS. THOUGH THE PROJECT WAS IMPACTED BY COVID-19 IN 2020 AND 2021, THE PROGRAM HAS EQUIPPED MORE THAN 90 CLINICS AND HOSPITALS IN SUB-SAHARAN AFRICA, INDIA, AND PUERTO RICO IN COLLABORATION WITH PARTNERS.

2. WASH: ACCESS TO THE AREAS OF W.A.S.H. HAVE BEEN DELINEATED AS KEY BROTHER'S BROTHER FOUNDATION HUMANITARIAN ISSUES AND INTERNATIONAL PUBLIC HEALTH PRIORITIES. THEY HAVE BEEN ASSOCIATED WITH IMPROVING HEALTH, LIFE EXPECTANCY, STUDENT LEARNING, AND GENDER EQUALITY. ADDITIONALLY, STUDIES HAVE SHOWN THAT THEY ARE INSTRUMENTAL IN REDUCING ILLNESS AND DEATH, WHILE HELPING REDUCE POVERTY AND IMPROVING SOCIO-ECONOMIC DEVELOPMENT.
EXPENSES $ 213,832. INCLUDING GRANTS OF $ 104,800. REVENUE $ 0.

FORM 990, PART VI, SECTION A, LINE 1A:
THE EXECUTIVE COMMITTEE SHALL PROCURE AND EVALUATE RELEVANT INFORMATION AND MAKE RECOMMENDATIONS TO THE BOARD REGARDING PERSONNEL, COMPENSATION, DISCIPLINARY MATTERS, ACTIVITIES OF TRUSTEES, OPERATIONAL POLICIES AND OTHER MATTERS THAT DO NOT FALL UNDER THE PURVIEW OF ANY OTHER COMMITTEE OF THE BOARD OF TRUSTEES OF THE CORPORATION. THE EXECUTIVE COMMITTEE MAY ALSO REVIEW AND EVALUATE RECOMMENDATIONS OF OTHER COMMITTEES OF THE BOARD OF TRUSTEES AND SHALL MAKE RECOMMENDATIONS REGARDING SAME TO THE BOARD. THIS PROVISION IN NO WAY PRECLUDES OR LIMITS THE RIGHT AND OBLIGATION OF COMMITTEES OF THE BOARD TO REPORT AND SUBMIT RECOMMENDATIONS DIRECTLY TO THE BOARD. THE BOARD OF TRUSTEES MAY, AT ANY TIME, DELEGATE TO THE EXECUTIVE COMMITTEE ITS AUTHORITY TO ACT ON ANY SPECIFIC MATTER WHERE URGENCY AND/OR TIME LIMITATIONS NECESSITATE ACTION DURING INTERVALS BETWEEN MEETINGS OF THE BOARD. ANY SUCH LIMITED DELEGATION OF AUTHORITY SHALL EXPIRE AND REQUIRE RENEWAL, IF APPROPRIATE, AT THE COMMENCEMENT OF THE NEXT MEETING OF THE FULL BOARD. THE EXECUTIVE COMMITTEE SHALL NOT HAVE THE POWER AND AUTHORITY TO FILL VACANCIES ON THE BOARD.

FORM 990, PART VI, SECTION B, LINE 11B:

Name of the organization: BROTHER'S BROTHER FOUNDATION
Employer identification number: 34-6562544

THE FORM 990 IS REVIEWED BY THE COO/CFO, PRESIDENT, APPROPRIATE STAFF AND TRUSTEES PRIOR TO FILING WITH THE INTERNAL REVENUE SERVICE.

FORM 990, PART VI, SECTION B, LINE 12C:
THE CONFLICT OF INTEREST POLICY COVERS ALL EMPLOYEES, FOUNDATION OFFICERS AND TRUSTEES. POTENTIAL CONFLICTS OF INTEREST INVOLVING A TRUSTEE OR FOUNDATION OFFICER SHALL BE DISCLOSED DIRECTLY TO THE EXECUTIVE COMMITTEE OF THE BOARD OF TRUSTEES, WHICH SHALL DETERMINE IF A CONFLICT EXISTS. IF THE EXECUTIVE COMMITTEE DETERMINES THAT CONFLICT EXISTS, IT SHALL REFER THE MATTER TO THE FULL BOARD OF TRUSTEES FOR EXAMINATION. POTENTIAL CONFLICTS OF INTEREST INVOLVING EMPLOYEES SHOULD BE DISCLOSED TO THEIR SUPERVISOR OR THE PRESIDENT. THE MINUTES OF MEETINGS OF THE EXECUTIVE COMMITTEE WITH BOARD-DELEGATED POWERS SHALL CONTAIN THE NAMES OF THE PERSONS WHO DISCLOSED OR WERE FOUND TO HAVE A CONFLICT OF INTEREST. IF A CONFLICT EXISTS THE EXECUTIVE COMMITTEE SHALL DETERMINE WHETHER THE FOUNDATION CAN OBTAIN WITH REASONABLE EFFORTS A MORE ADVANTAGEOUS TRANSACTION OR ARRANGEMENT FROM A PERSON OR ENTITY THAT WOULD NOT GIVE RISE TO A CONFLICT OF INTEREST.

FORM 990, PART VI, SECTION B, LINE 15:
THE ORGANIZATION DETERMINES EMPLOYEE COMPENSATION BASED ON PUBLICLY AVAILABLE INFORMATION INCLUDING, COMPENSATION SURVEYS OR STUDIES AND FORM 990 OF OTHER INSTITUTIONS, WITHIN THE PARAMETERS OF THE OVERALL COMPENSATION BUDGET AS APPROVED BY THE EXECUTIVE COMMITTEE AND THE BOARD OF TRUSTEES.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:
PA,AL,AR,CA,FL,GA,HI,IL,KS,KY,MA,MD,MI,MN,MS,NC,NH,NJ,NM,NY,OR,RI,SC,TN,UT VA,WV

FORM 990, PART VI, SECTION C, LINE 19:
A COPY OF THE ORGANIZATION'S AUDITED FINANCIAL STATEMENTS AND FORM 990 ARE POSTED ON BROTHER'S BROTHER FOUNDATION'S WEBSITE. THE CONFLICT OF INTEREST POLICY AND GOVERNING DOCUMENTS ARE AVAILABLE UPON REQUEST.

FORM 990, PART XII, LINE 2C, FINANCIAL STATEMENTS AND REPORTING:
THE AUDIT COMMITTEE MEETS ON A REGULAR BASIS TO MONITOR THE FINANCIAL REPORTS OF THE ORGANIZATION. THE AUDIT COMMITTEE REVIEWS THE WORK OF THE AUDIT FIRM AND CHOOSES AUDIT FIRMS AFTER CAREFUL CONSIDERATION. THE AUDIT COMMITTEE REVIEWS AND APPROVES THE COMPLETED DRAFT REPORT. THIS PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.