Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

or Section 4947(a)(1) Trust Treated as Private Foundation

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

▶ Go to www.irs.gov/Form990PF for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

For calendar year 2023, or tax year beginning 01-01-2023 , and ending 12-31-2023

Name of foundation
BUFFETT EARLY CHILDHOOD FUND

A Employer identification number
20-1768874

Number and street (or P.O. box number if mail is not delivered to street address) 808 CONAGRA DRIVE 200 | Room/suite

B Telephone number (see instructions)
(402) 341-0933

City or town, state or province, country, and ZIP or foreign postal code
OMAHA, NE 68102

C If exemption application is pending, check here ▶ ☐

G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change

D 1. Foreign organizations, check here............ ▶ ☐

2. Foreign organizations meeting the 85% test, check here and attach computation ... ▶ ☐

H Check type of organization: ☑ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

E If private foundation status was terminated under section 507(b)(1)(A), check here .... ▶ ☐

I Fair market value of all assets at end of year (from Part II, col. (c), *line 16)* ▶$ 8,606,329

J Accounting method: ☐ Cash ☐ Accrual ☑ Other (specify) Modified Cash Basi

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

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here .... ▶ ☐

Part I **Analysis of Revenue and Expenses** *(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)*

			(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc., received (attach schedule)	33,155,330			
	2	Check ▶ ☐ if the foundation is **not** required to attach Sch. B				
	3	Interest on savings and temporary cash investments	198,513	198,513		
	4	Dividends and interest from securities . . .				
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	301,202			
	b	Gross sales price for all assets on line 6a 12,954,179				
	7	Capital gain net income (from Part IV, line 2) . . .		12,953,327		
	8	Net short-term capital gain				
	9	Income modifications				
	10a	Gross sales less returns and allowances				
	b	Less: Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule)				
	12	**Total.** Add lines 1 through 11	33,655,045	13,151,840		
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc.	573,143	0		573,143
	14	Other employee salaries and wages	723,004	0		723,004
	15	Pension plans, employee benefits	439,905	0		439,905
	16a	Legal fees (attach schedule)	15,488	0		15,488
	b	Accounting fees (attach schedule)	20,713	0		20,713
	c	Other professional fees (attach schedule)	228,022	0		228,022
	17	Interest				
	18	Taxes (attach schedule) (see instructions) . . .	385,931	0		78,240
	19	Depreciation (attach schedule) and depletion . . .				
	20	Occupancy	115,181	0		115,181
	21	Travel, conferences, and meetings	69,882	0		69,882
	22	Printing and publications	5,613	0		5,613
	23	Other expenses (attach schedule)	44,037	0		44,037
	24	**Total operating and administrative expenses.** Add lines 13 through 23	2,620,919	0		2,313,228
	25	Contributions, gifts, grants paid	30,605,670			30,605,670
	26	**Total expenses and disbursements.** Add lines 24 and 25	33,226,589	0		32,918,898
	27	Subtract line 26 from line 12:				
	a	**Excess of revenue over expenses and disbursements**	428,456			
	b	**Net investment income** (if negative, enter -0-)		13,151,840		
	c	**Adjusted net income** (if negative, enter -0-) . . .				

Part II **Balance Sheets** Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)

			Beginning of year	End of year	
			(a) Book Value	**(b)** Book Value	**(c)** Fair Market Value
Assets	1	Cash—non-interest-bearing			
	2	Savings and temporary cash investments	5,151,241	3,414,517	3,414,517
	3	Accounts receivable ▶			
		Less: allowance for doubtful accounts ▶			
	4	Pledges receivable ▶			
		Less: allowance for doubtful accounts ▶			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach schedule) ▶			
		Less: allowance for doubtful accounts ▶			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges	27,420	40,136	40,136
	10a	Investments—U.S. and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)	2,202,148	5,151,676	5,151,676
	c	Investments—corporate bonds (attach schedule)			
	11	Investments—land, buildings, and equipment: basis ▶			
		Less: accumulated depreciation (attach schedule) ▶			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)			
	14	Land, buildings, and equipment: basis ▶ 20,348			
		Less: accumulated depreciation (attach schedule) ▶ 20,348			
	15	Other assets (describe ▶)			
	16	**Total assets** (to be completed by all filers—see the instructions. Also, see page 1, item I)	7,380,809	8,606,329	8,606,329
Liabilities	17	Accounts payable and accrued expenses	39		
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶)			
	23	**Total liabilities**(add lines 17 through 22)	39	0	
Net Assets or Fund Balances		**Foundations that follow FASB ASC 958, check here** ▶ ☑ **and complete lines 24, 25, 29 and 30.**			
	24	Net assets without donor restrictions	7,380,770	8,606,329	
	25	Net assets with donor restrictions			
		Foundations that do not follow FASB ASC 958, check here ▶ ☐ **and complete lines 26 through 30.**			
	26	Capital stock, trust principal, or current funds			
	27	Paid-in or capital surplus, or land, bldg., and equipment fund			
	28	Retained earnings, accumulated income, endowment, or other funds			
	29	**Total net assets or fund balances** (see instructions)	7,380,770	8,606,329	
	30	**Total liabilities and net assets/fund balances** (see instructions)	7,380,809	8,606,329	

Part III **Analysis of Changes in Net Assets or Fund Balances**

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return)	1	7,380,770
2	Enter amount from Part I, line 27a	2	428,456
3	Other increases not included in line 2 (itemize) ▶	3	848,035
4	Add lines 1, 2, and 3	4	8,657,261
5	Decreases not included in line 2 (itemize) ▶	5	50,932
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 29.	6	8,606,329

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1 a	BERKSHIRE HATHAWAY INC DEL CL B	D	2023-01-26	2023-05-02
b	BERKSHIRE HATHAWAY INC DEL CL B	D	2023-08-01	2023-11-07
c				
d				
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	9,958,445		664	9,957,781
b	2,995,734		188	2,995,546
c				
d				
e				

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) **or** Losses (from col.(h))
	(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a				9,957,781
b				2,995,546
c				
d				
e				

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 / If (loss), enter -0- in Part I, line 7 }	2	12,953,327
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8	3	

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1. Date of ruling or determination letter: __________ **(attach copy of letter if necessary–see instructions)**			1	182,811
b	All other domestic foundations enter 1.39% (0.0139) of line 27b. Exempt foreign organizations enter 4% (0.04) of Part I, line 12, col. (b)				
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)			2	0
3	Add lines 1 and 2.			3	182,811
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)			4	0
5	**Tax based on investment income.** Subtract line 4 from line 3. If zero or less, enter -0-			5	182,811
6	Credits/Payments:				
a	2023 estimated tax payments and 2022 overpayment credited to 2023	6a	210,000		
b	Exempt foreign organizations—tax withheld at source	6b	0		
c	Tax paid with application for extension of time to file (Form 8868) . . .	6c	0		
d	Backup withholding erroneously withheld	6d	0		
7	Total credits and payments. Add lines 6a through 6d	7	210,000		
8	Enter any **penalty** for underpayment of estimated tax. Check here ☑ if Form 2220 is attached.	8	0		
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** . . . . ▶	9			
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** . . . ▶	10	27,189		
11	Enter the amount of line 10 to be: **Credited to 2024 estimated tax** ▶ 27,189 **Refunded** ▶	11	0		

Part VI-A Statements Regarding Activities

				Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		1a		No
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition.		1b		No
	*If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.*				
c	Did the foundation file **Form 1120-POL** for this year?		1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: **(1)** On the foundation. ▶ $ 0 **(2)** On foundation managers. ▶ $ 0				
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ $ 0				
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities.*		2		No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*		3		No
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?		4a		No
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?		4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*		5		No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?		6	Yes	
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col. (c), and Part XIV.*		7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ NE				
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? *If "No," attach explanation*		8b	Yes	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2023 or the taxable year beginning in 2023? See the instructions for Part XIII. If "Yes," complete Part XIII		9		No
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses.*		10		No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions.		11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions		12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?		13	Yes	

Website address ▶ WWW.BUFFETTEARLY.ORG

14 The books are in care of ▶ SUSAN MULLIN Telephone no. ▶ (402) 341-0933

Located at ▶ 808 CONAGRA DRIVE STE 200 OMAHA NE ZIP+4 ▶ 68102

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041** —check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the year ▶ | 15 |

			Yes	No
16	At any time during calendar year 2023, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		No
	See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes", enter the name of the foreign country ▶			

Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required

			Yes	No
	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			
1a	During the year did the foundation (either directly or indirectly):			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	1a(1)		No
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	1a(2)		No
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	1a(3)		No
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	1a(4)	Yes	
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	1a(5)		No
	(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	1a(6)		No
b	If any answer is "Yes" to 1a(1)–(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions	1b		No
c	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
d	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2023?	1d		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):			
a	At the end of tax year 2023, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2023?	2a		No
	If "Yes," list the years ▶ 20____ , 20____ , 20____ , 20____			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement—see instructions.)	2b		
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here. ▶ 20____ , 20____ , 20____ , 20____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	3a		No
b	If "Yes," did it have excess business holdings in 2023 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969; **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2023.)*	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2023?	4b		No

Part VI-B **Statements Regarding Activities for Which Form 4720 May Be Required** *(continued)*

			Yes	No
5a	During the year did the foundation pay or incur any amount to:			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	5a(1)		No
	(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?	5a(2)		No
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	5a(3)		No
	(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions	5a(4)		No
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	5a(5)		No
b	If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions	5b		
c	Organizations relying on a current notice regarding disaster assistance check ▶ ☐			
d	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? *If "Yes," attach the statement required by Regulations section 53.4945–5(d).*	5d		
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	6a		No
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? *If "Yes" to 6b, file Form 8870.*	6b		No
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	7a		No
b	If "Yes", did the foundation receive any proceeds or have any net income attributable to the transaction?	7b		
8	Is the foundation subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment during the year?	8		No

Part VII **Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**

1 List all officers, directors, trustees, foundation managers and their compensation. See instructions

(a) Name and address	**(b)** Title, and average hours per week devoted to position	**(c)** Compensation **(If not paid, enter -0-)**	**(d)** Contributions to employee benefit plans and deferred compensation	**(e)** Expense account, other allowances
SUSAN A BUFFETT 808 CONAGRA DRIVE SUITE 200 OMAHA, NE 68102	DIRECTOR & CHAIR 5.00	0	0	0
HELEN RAIKES 808 CONAGRA DRIVE SUITE 200 OMAHA, NE 68102	DIRECTOR & TREASURER 5.00	0	0	0
WALLACE WEITZ 808 CONAGRA DRIVE SUITE 200 OMAHA, NE 68102	DIRECTOR & SECRETARY 5.00	0	0	0
MIKE BURKE 808 CONAGRA DRIVE SUITE 200 OMAHA, NE 68102	VICE-PRESIDENT 40.00	221,633	80,060	0
JESSIE RASMUSSEN 808 CONAGRA DRIVE SUITE 200 OMAHA, NE 68102	PRESIDENT 40.00	351,510	76,143	0

2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than $50,000	**(b)** Title, and average hours per week devoted to position	**(c)** Compensation	**(d)** Contributions to employee benefit plans and deferred compensation	**(e)** Expense account, other allowances
GLADYS HAYNES 808 CONAGRA DRIVE SUITE 200 OMAHA,NE 68102	DIRECTOR OF NEBRASKA 40.00	191,560	79,444	0
ERIC BUCHANAN 808 CONAGRA DRIVE SUITE 200 OMAHA,NE 68102	DIRECTOR OF STRATEGI 40.00	186,371	66,243	0
SUSAN MULLIN 808 CONAGRA DRIVE SUITE 200 OMAHA,NE 68102	OPERATIONS DIRECTOR 40.00	165,610	68,925	0
SHANNON COTSORADIS 808 CONAGRA DRIVE SUITE 200 OMAHA,NE 68102	DIRECTOR OF POLICY A 40.00	169,250	64,053	0

Total number of other employees paid over $50,000 ▶ 0

Part VII **Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors *(continued)***

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".

(a) Name and address of each person paid more than $50,000	**(b)** Type of service	**(c)** Compensation
LAKELIGHT ADVISORY LLC 805 LAKE ST UNIT 186 OAK PARK,IL 60301	ADVISORY SERVICES	95,000
EARLY OPPORTUNITIES LLC 5006 50TH PLACE NW WASHINGTON,DC 20016	STRATEGIC PLANNING CONSULTING	75,000

Total number of others receiving over $50,000 for professional services. . . . . ▶ 0

Part VIII- Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1	
2	
3	
4	

Part VIII- Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1	
2	
All other program-related investments. See instructions. 3	
Total. Add lines 1 through 3 . . . . ▶	0

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	14,225,427
b	Average of monthly cash balances	1b	3,255,502
c	Fair market value of all other assets (see instructions)	1c	0
d	**Total** (add lines 1a, b, and c)	1d	17,480,929
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) — 1e: 0		
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d	3	17,480,929
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions)	4	262,214
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3.	5	17,218,715
6	**Minimum investment return.** Enter 5% (0.05) of line 5	6	860,936

Part X Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ▶ ☐ and do not complete this part.)

1	Minimum investment return from Part IX, line 6	1	860,936
2a	Tax on investment income for 2022 from Part V, line 5 — 2a: 182,811		
b	Income tax for 2022. (This does not include the tax from Part V.) — 2b:		
c	Add lines 2a and 2b	2c	182,811
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	678,125
4	Recoveries of amounts treated as qualifying distributions	4	0
5	Add lines 3 and 4	5	678,125
6	Deduction from distributable amount (see instructions)	6	0
7	**Distributable amount** as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1	7	678,125

Part XI Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26	1a	32,918,898
b	Program-related investments—total from Part VIII-B	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions.** Add lines 1a through 3b. Enter here and on Part XII, line 4.	4	32,918,898

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

			(a) Corpus	(b) Years prior to 2022	(c) 2022	(d) 2023
1	Distributable amount for 2023 from Part X, line 7					678,125
2	Undistributed income, if any, as of the end of 2022:					
a	Enter amount for 2022 only.				0	
b	Total for prior years: 20 ___ , 20___ , 20___			0		
3	Excess distributions carryover, if any, to 2022:					
a	From 2018.					
b	From 2019.	8,254,968				
c	From 2020.	3,397,194				
d	From 2021.	7,624,748				
e	From 2022.	3,531,039				
f	**Total** of lines 3a through e		22,807,949			
4	Qualifying distributions for 2023 from Part XI, line 4: ▶ $ 32,918,898					
a	Applied to 2022, but not more than line 2a				0	
b	Applied to undistributed income of prior years (Election required—see instructions).			0		
c	Treated as distributions out of corpus (Election required—see instructions).		32,240,773			
d	Applied to 2023 distributable amount					678,125
e	Remaining amount distributed out of corpus		0			
5	Excess distributions carryover applied to 2023. *(If an amount appears in column (d), the same amount must be shown in column (a).)*		0			0
6	**Enter the net total of each column as indicated below:**					
a	Corpus. Add lines 3f, 4c, and 4e. Subtract line 5		55,048,722			
b	Prior years' undistributed income. Subtract line 4b from line 2b			0		
c	Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed			0		
d	Subtract line 6c from line 6b. Taxable amount —see instructions			0		
e	Undistributed income for 2022. Subtract line 4a from line 2a. Taxable amount—see instructions				0	
f	Undistributed income for 2023. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2024					0
7	Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)		33,155,330			
8	Excess distributions carryover from 2018 not applied on line 5 or line 7 (see instructions) . . .		0			
9	**Excess distributions carryover to 2024.** Subtract lines 7 and 8 from line 6a		21,893,392			
10	Analysis of line 9:					
a	Excess from 2019					
b	Excess from 2020					
c	Excess from 2021. . . .					
d	Excess from 2022					
e	Excess from 2023	21,893,392				

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

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2023, enter the date of the ruling . . . . ▶

b Check box to indicate whether the organization is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			(e) Total
	(a) 2023	**(b)** 2022	**(c)** 2021	**(d)** 2020	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part IX for each year listed					
b 85% (0.85) of line 2a					
c Qualifying distributions from Part XI, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon: **a** "Assets" alternative test—enter: **(1)** Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part IX, line 6 for each year listed . .					
c "Support" alternative test—enter: **(1)** Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii). . . .					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part Supplementary Information (Complete this part only if the foundation had $5,000 or more in assets at any time during the year—see instructions.)

1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than $5,000). (See section 507(d)(2).)

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ▶☑ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions

a The name, address, and telephone number or email address of the person to whom applications should be addressed:

b The form in which applications should be submitted and information and materials they should include:

c Any submission deadlines:

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
ALLIANCE FOR EARLY SUCCESS PO BOX 6756 SHAWNEE MISSION,KS 66206		PC	STATE BASED EARLY CHILDHOOD EDUCATION SUPPORT	2,969,352
COMIC RELIEF INC 120 BROADWAY 22ND FLOOR NEW YORK,NY 12071		PC	RED NOSE DAY - SAVE THE CHILDREN MATCHING GRANT	1,268,648
EDUCARE LINCOLN 3435 N 14TH STREET LINCOLN,NE 68521		PC	QUALITY EARLY CHILDHOOD PROGRAM OPERATING SUPPORT	1,646,020
EDUCARE OF OMAHA INC 3110 W STREET OMAHA,NE 68107		PC	QUALITY EARLY CHILDHOOD PROGRAM OPERATING SUPPORT AND OMAHA WORKFORCE INITIATIVE	3,751,331
EDUCARE OF WASHINGTON DC 640 ANACOSTIA AVENUE NW WASHINGTON,DC 20019		PC	QUALITY EARLY CHILDHOOD PROGRAM OPERATING SUPPORT	700,000
ERIKSON INSTITUTE 451 N LASALLE STREET CHICAGO,IL 60654		PC	ANNUAL LUNCHEON SUPPORT	6,000
HEALTH FEDERATION OF PHILADELPHIA 123 S BROAD STREET STE 650 PHILADELPHIA,PA 19109		PC	HOME GROWN PROGRAM SUPPORT	100,000
LINCOLN COMMUNITY FOUNDATION 215 CENTENNIAL MALL S STE 100 LINCOLN,NE 68508		PC	LINCOLN LITTLES PROGRAM SUPPORT	150,000
NATIONAL HEAD START ASSOCIATION 1651 PRINCE STREET ALEXANDRIA,VA 22314		PC	EARLY CHILDHOOD INNOVATION SUMMIT & DATA SUPPORT	5,000
NEBRASKA CHILDREN & FAMILIES FOUNDATION 215 CENTENNIAL MALL S STE 200 LINCOLN,NE 68508		PC	FIRST FIVE NEBRASKA OPERATING SUPPORT, ROOTED IN RELATIONSHIPS PROGRAM SUPPORT, COMMUNITIES 4 KIDS PROGRAM SUPPORT, CHANGEMAKERS LUNCHEON SUPPORT	2,758,889
NEBRASKA EARLY CHILDHOOD COLLABORATIVE 3200 N 30TH STREET STE 200 OMAHA,NE 68111		PC	GENERAL OPERATING SUPPORT 2023, GENERAL OPERATING SUPPORT 2024	5,076,774
NEXT DOOR FOUNDATION 2545 N29TH STREET MILWAUKEE,WI 53210		PC	EDUCARE MILWAUKEE QUALITY EARLY CHILDHOOD PROGRAM SUPPORT	475,000
PARTNERSHIP 4 KIDS 1004 FARNAM STREET STE 200 OMAHA,NE 68102		SO I	BOOK BUDDY PROGRAM SUPPORT	85,700
PROJECT HARMONY 11949 Q STREET OMAHA,NE 68137		PC	IMPACT FROM INFANCY PROJECT SUPPORT, ANNUAL LUNCHEON SUPPORT	504,131
START EARLY		PC	EDUCARE LEARNING NETWORK SUPPORT, FIRST FIVE YEARS FUND	3,757,545

33 W MONROE STREET STE 1200 CHICAGO,IL 60603			SUPPORT, AND ANNUAL LUNCHEON SUPPORT	
THE ASPEN INSTITUTE 2300 N STREET STE 700 WASHINGTON,DC 20037		PC	ASCEND FELLOWSHIP PROGRAM SUPPORT	500,000
TSNEMISSIONWORKS 89 SOUTH ST STE 700 BOSTON,MA 02111		PC	ECFC RCC LANDSCAPE ANALYSIS, ECFC MEMBERSHIP, BUILD CONFERENCE SUPPORT, ECFC DATA MEETING SUPPORT	155,235
UNIVERSITY OF NEBRASKA FOUNDATION 1010 LINCOLN MALL STE 300 LINCOLN,NE 68508		PC	THRIVE EVENT SUPPORT & LEADERSHIP PROGRAM SUPPORT	156,206
UNIVERSITY OF NORTH CAROLINA - CHAPEL HILL 105 SMITH LEVEL RD BOX 8180 CHAPEL HILL,NC 27599		GOV	FRANK PORTER GRAHAM CHILD DEVELOPMENT, CARES SUPPORT	1,005,227
UNIVERSTIY OF NEBRASKA MEDICAL CENTER 42ND AND EMILE ST OMAHA,NE 68198		GOV	KIDSIGHT PROJECT SUPPORT	82,800
VANDERBILT UNIVERSITY PEABODY COLLEGE OF EDUCATION & HUMAN DVLOPMT 230 APPLETON PLACE NASHVILLE,TN 37212		PC	PRENATAL-TO-3 POLICY IMPACT CENTER SUPPORT	1,000,000
VOICES FOR CHILDREN IN NEBRASKA 7521 MAIN STREET STE 103 RALSTON,NE 68127		PC	CONVENING SPONSORSHIP	5,000
BOARD OF REGENTS OF UNIVERSITY OF NEBRASKA 151 PREM S PAUL RESEARCH CTR LINCOLN,NE 68583		GOV	RESPECT PROJECT SUPPORT AND EDUCARE LINCOLN EVALUATION	899,488
CANOPY CENTER INC 2445 DARWIN RD STE 15 MADISON,WI 53704		PC	HUMOROLOGY PROJECT SUPPORT	5,000
CHILD CARE SERVICES ASSOCIATION PO BOX 901 CHAPEL HILL,NC 27514		PC	TEACH CONVENING	2,500
COMMON SENSE 699 8TH ST SUITE C150 SAN FRANCISCO,CA 94103		PC	SUMMIT FOR AMERICA'S KIDS AND FAMILIES SUPPORT	100,000
COUNCIL FOR A STRONG AMERICA 1212 NEW YORK AVE NW STE 300 WASHINGTON,DC 20005		PC	GENERAL OPERATIONS SUPPORT	75,000
LEARNING COMMUNITY FOUNDATION OF DOUGLAS AND SARPY COUNTIES 1612 N 24 STREET OMAHA,NE 68110		PC	PROFESSIONAL DEVELOPMENT SUPPORT	10,000
LINCOLN CHILDREN'S MUSEUM 1420 P STREET LINCOLN,NE 68508		PC	CHILDCARE PROVIDER NIGHT AT THE MUSEUM EVENT SUPPORT	3,000
NATIONAL ASSOCIATION FOR THE EDUCATION OF YOUNG CHILDREN 1313 L STREET NW STE 500 WASHINGTON,DC 20005		PC	GENERAL OPERATIONS SUPPORT	50,000

NATIONAL BLACK CHILD DEVELOPMENT INSTITUTE INC 8455 COLESVILLE RD STE 910 SILVER SPRING,MD 20910		PC	GENERAL OPERATIONS SUPPORT	50,000
NATIONAL CENTER FOR FAMILIES LEARNING 325 W MAIN ST STE 300 LOUISVILLE,KY 40202		PC	CONFERENCE SPONSORSHIP	10,000
NATIONAL WORKFORCE REGISTRY ALLIANCE PO BOX 58190 WASHINGTON,DC 20037		PC	CONFERENCE SPONSORSHIP	20,000
PIE FOR PROVIDERS 4813 N SEELELY AVE CHICAGO,IL 60625		PC	GENERAL OPERATING SUPPORT	100,000
PRESIDENT & FELLOWS OF HARVARD COLLEGE PO BOX 415649 BOSTON,MA 02241		PC	CENTER FOR THE DEVELOPING CHILD OPERATING 22/23, CENTER FOR THE DEVELOPING CHILD OPERATING 23/24	2,999,324
REACH OUT & READ INC 89 SOUTH STREET SUITE 201 BOSTON,MA 02111		PC	NEBRASKA AFFILIATE SUPPORT	100,000
SOCIAL & ENVIRONMENTAL ENTREPRENEURS INC 23564 CALABASAS ROAD SUITE 201 CALABASAS,CA 91302		PC	OPPORTUNITIES EXCHANGE PROJECT SUPPORT	15,000
STRIVETOGETHER INC 125 EAST 9TH ST 2ND FLOOR CINCINNATI,OH 45202		PC	CONVENING SPONSORSHIP	5,000
UNITE-LA INC 1055 WILSHIRE BLVD LOS ANGELES,CA 90017		PC	ANNUAL FUNDRAISER	2,500
Total . . . . ▶ **3a**				30,605,670

b *Approved for future payment*				
NEBRASKA EARLY CHILDHOOD COLLABORATIVE 3200 N 30TH STREET STE 200 OMAHA,NE 68111		PC	GENERAL OPERATIONS 2024	1,921,012
NEXT DOOR FOUNDATION 2545 N29TH STREET MILWAUKEE,WI 53210		PC	EDUCARE MILWAUKEE OPERATING SUPPORT	450,000
THE ASPEN INSTITUTE 2300 N STREET STE 700 WASHINGTON,DC 20037		PC	ASCEND FELLOWSHIP PROGRAM SUPPORT	500,000
UNIVERSITY OF NEBRASKA - LINCOLN PO BOX 830861 LINCOLN,NE 68538		GOV	RESPECT PROGRAM SUPPORT	719,708
EDUCARE LINCOLN 3435 N 14TH STREET LINCOLN,NE 68521		PC	GRANT AWARD FOR 23-24	763,980
UNIVERSITY OF NORTH CAROLINA - CHAPEL HILL 105 SMITH LEVEL RD BOX 8180 CHAPEL HILL,NC 27599		PC	FRANK PORTER GRAHAM CHILD DEVELOPMENT PROJECT SUPPORT	139,969
NEBRASKA CHILDREN & FAMILIES FOUNDATION 215 CENTENNIAL MALL S STE 200 LINCOLN,NE 68508		PC	COMMUNITIES 4 KIDS FY 23-24	300,000
Total . . . . ▶ **3b**				4,794,669

Part XV-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions.)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue:					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	198,513	
4 Dividends and interest from securities					
5 Net rental income or (loss) from real estate:					
a Debt-financed property.					
b Not debt-financed property.					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory			18	301,202	
9 Net income or (loss) from special events:					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue: a					
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e) . .		0		499,715	0

13 **Total.** Add line 12, columns (b), (d), and (e). 13 499,715

(See worksheet in line 13 instructions to verify calculations.)

Part XV-B Relationship of Activities to the Accomplishment of Exempt Purposes

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XV-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes). (See instructions.)

Part XVI **Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations**

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of:			
	(1) Cash	1a(1)		No
	(2) Other assets	1a(2)		No
b	Other transactions:			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		No
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		No
	(3) Rental of facilities, equipment, or other assets	1b(3)		No
	(4) Reimbursement arrangements	1b(4)		No
	(5) Loans or loan guarantees	1b(5)		No
	(6) Performance of services or membership or fundraising solicitations	1b(6)		No
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		No

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

(a) Line No.	**(b)** Amount involved	**(c)** Name of noncharitable exempt organization	**(d)** Description of transfers, transactions, and sharing arrangements

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

b If "Yes," complete the following schedule.

(a) Name of organization	**(b)** Type of organization	**(c)** Description of relationship

Sign Here

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

Signature of officer or trustee	Date	Title
	2024-04-26	

May the IRS discuss this return with the preparer shown below? See instructions. ☐ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed ☐	PTIN
WENDY R COOLEY CPA		2024-04-25		P01523804

Firm's name ▶ EIDE BAILLY LLP — Firm's EIN ▶45-0250958

Firm's address ▶ 18081 BURT ST STE 200 OMAHA, NE 680224722 — Phone no. (402) 330-2660

Additional Data

Return to Form

Software ID:
Software Version:

Form 990PF - Special Condition Description:

Special Condition Description

Schedule B (Form 990) Department of the Treasury Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2023

Name of the organization	Employer identification number
BUFFETT EARLY CHILDHOOD FUND	20-1768874

Organization type (check one):

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

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

General Rule

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

Special Rules

☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the $33\frac{1}{3}$% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), 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, 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, 990-EZ, or 990-PF), 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 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization
BUFFETT EARLY CHILDHOOD FUND

Employer identification number
20-1768874

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	THE SHERWOOD FOUNDATION 808 CONAGRA DRIVE SUITE 200 OMAHA, NE 68102	$ 30,142,250	☑ Person ☐ Payroll ☑ Noncash (Complete Part II for noncash contributions.)
2	THE REBECCA SUSAN BUFFETT FOUNDATION 1016 CHEVY CHASE BEVERLY HILLS, CA 90210	$ 3,013,080	☑ Person ☐ Payroll ☑ Noncash (Complete Part II for noncash contributions.)
-		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
-		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
-		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
-		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)

Name of organization
BUFFETT EARLY CHILDHOOD FUND

Employer identification number
20-1768874

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	48,400 SHARES OF BERKSHIRE HATHAWAY CL B STOCK	$ 15,095,960	2023-01-26
1	42,750 SHARES OF BERKSHIRE HATHAWAY CL B STOCK	$ 15,046,290	2023-08-01
2	3 SHARES OF BERKSHIRE HATHAWAY CL A STOCK	$ 1,513,080	2023-05-19
-		$	
-		$	
-		$	

Name of organization	Employer identification number
BUFFETT EARLY CHILDHOOD FUND	20-1768874

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

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

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

(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
-	

Additional Data

Return to Form

Software ID:

Software Version:

TY 2023 IRS 990 e-File Render

Name: BUFFETT EARLY CHILDHOOD FUND

EIN: 20-1768874

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING	20,713	0		20,713

TY 2023 IRS 990 e-File Render

Name: BUFFETT EARLY CHILDHOOD FUND

EIN: 20-1768874

Election: PURSUANT TO IRC SECTION 4942(H)(2) AND REGULATION 53.4942(A)-3(D)(2), THE BUFFETT EARLY CHILDHOOD FUND HEREBY ELECTS TO TREAT $32,240,773 OF CURRENT YEAR QUALIFYING DISTRIBUTIONS IN EXCESS OF THE IMMEDIATELY PRECEDING TAX YEAR'S UNDISTRIBUTED INCOME AS BEING MADE OUT OF CORPUS FOR THE FOLLOWING TAX YEARS:CURRENT 2023 TAX YEAR PASSTHROUGH FUNDS: $32,240,773

TY 2023 IRS 990 e-File Render

Name: BUFFETT EARLY CHILDHOOD FUND

EIN: 20-1768874

Identifier	Return Reference	Explanation
PROPERTY DISTRIBUTIONS VALUED AT FAIR MARKET VALUE	FORM 990, PART III, LINE 3	DURING 2023, 12 PROPERTY DISTRIBUTION GRANTS WERE MADE TO FOUR (9) SECTION 501(C)(3) CHARITABLE ORGANIZATIONS. ALL PROPERTY DISTRIBUTIONS WERE OF BERKSHIRE HATHAWAY CLASS B STOCK. THE FAIR MARKET VALUE AND BOOK VALUE OF THE DISTRIBUTED SHARES WAS $16,850,930 AND $16,002,895, RESPECTIVELY. THE DONATED STOCK'S APPRECIATION IN VALUE, $848,035 IS REPORTED ON FORM 990-PF, PART III, LINE 3.

TY 2023 IRS 990 e-File Render

Name: BUFFETT EARLY CHILDHOOD FUND

EIN: 20-1768874

Name of Stock	End of Year Book Value	End of Year Fair Market Value
BERKSHIRE HATHAWAY - CLASS B	5,151,676	5,151,676

TY 2023 IRS 990 e-File Render

Name: BUFFETT EARLY CHILDHOOD FUND

EIN: 20-1768874

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
LEGAL	15,488	0		15,488

TY 2023 IRS 990 e-File Render

Name: BUFFETT EARLY CHILDHOOD FUND

EIN: 20-1768874

Description	Amount
UNREALIZED GAIN ON SECURITIES	50,932

TY 2023 IRS 990 e-File Render

Name: BUFFETT EARLY CHILDHOOD FUND

EIN: 20-1768874

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INTERNET	8	0		8
MARKETING, BRANDING, WEBSITE	276	0		276
REPAIRS	670	0		670
POSTAGE	917	0		917
BANK CHARGES	1,482	0		1,482
OFFICE SUPPLIES	2,240	0		2,240
INSURANCE	4,635	0		4,635
TELEPHONE	6,307	0		6,307
EQUIPMENT EXPENSE	7,722	0		7,722
MISCELLANEOUS	19,780	0		19,780

TY 2023 IRS 990 e-File Render

Name: BUFFETT EARLY CHILDHOOD FUND

EIN: 20-1768874

Description	Amount
CHANGE IN VALUE OF DONATED STOCK	848,035

TY 2023 IRS 990 e-File Render

Name: BUFFETT EARLY CHILDHOOD FUND

EIN: 20-1768874

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
OTHER PROFESSIONAL	228,022	0		228,022

TY 2023 IRS 990 e-File Render

Name: BUFFETT EARLY CHILDHOOD FUND

EIN: 20-1768874

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
PAYROLL TAXES	78,240	0		78,240
EXCISE TAXES	307,691	0		0