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

2024

Open to Public Inspection

For calendar year 2024, or tax year beginning 01-01-2024 , and ending 12-31-2024

Name of foundation
THE KIND FOUNDATION INC

A Employer identification number
81-0856748

Number and street (or P.O. box number if mail is not delivered to street address)
PO BOX 1767

Room/suite

B Telephone number (see instructions)
(646) 814-2102

City or town, state or province, country, and ZIP or foreign postal code
NEW YORK, NY 10156

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)* ▶$ 1,582,015

J Accounting method: ☐ Cash ☑ Accrual ☐ Other (specify)
(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)				
	2	Check ▶ ☑ if the foundation is **not** required to attach Sch. B				
	3	Interest on savings and temporary cash investments	8,850	8,850	8,850	
	4	Dividends and interest from securities	35,959	35,959	35,959	
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	102,455			
	b	Gross sales price for all assets on line 6a 1,396,566				
	7	Capital gain net income (from Part IV, line 2)		102,455		
	8	Net short-term capital gain			0	
	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)	18,750	0	18,750	
	12	**Total.** Add lines 1 through 11	166,014	147,264	63,559	
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc.	273,759	0	0	273,759
	14	Other employee salaries and wages	722,206	0	0	722,206
	15	Pension plans, employee benefits	187,962	0	0	195,640
	16a	Legal fees (attach schedule)	47,512	0	0	36,721
	b	Accounting fees (attach schedule)	77,043	0	0	74,936
	c	Other professional fees (attach schedule)	370,074	0	0	420,563
	17	Interest				
	18	Taxes (attach schedule) (see instructions)	2,747	0	0	3,200
	19	Depreciation (attach schedule) and depletion	602,521	0	0	
	20	Occupancy				
	21	Travel, conferences, and meetings	42,296	0	0	26,130
	22	Printing and publications	1,132	0	0	1,132
	23	Other expenses (attach schedule)	209,731	0	18,750	84,625
	24	**Total operating and administrative expenses.** Add lines 13 through 23	2,536,983	0	18,750	1,838,912
	25	Contributions, gifts, grants paid	29,971			34,244
	26	**Total expenses and disbursements.** Add lines 24 and 25	2,566,954	0	18,750	1,873,156
	27	Subtract line 26 from line 12:				
	a	**Excess of revenue over expenses and disbursements**	-2,400,940			
	b	**Net investment income** (if negative, enter -0-)		147,264		
	c	**Adjusted net income** (if negative, enter -0-)			44,809	

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	142,741	173,190	173,190
	2	Savings and temporary cash investments	451,004	44,398	44,398
	3	Accounts receivable ▶			
		Less: allowance for doubtful accounts ▶	46,163		
	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	29,321	2,227	2,227
	10a	Investments—U.S. and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)			
	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)	2,558,698	1,361,176	1,361,176
	14	Land, buildings, and equipment: basis ▶ 1,598,112			
		Less: accumulated depreciation (attach schedule) ▶ 1,598,112	602,521	0	0
	15	Other assets (describe ▶)	2,590	1,024	1,024
	16	**Total assets** (to be completed by all filers—see the instructions. Also, see page 1, item I)	3,833,038	1,582,015	1,582,015
Liabilities	17	Accounts payable and accrued expenses	99,451	39,893	
	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 ▶)	2,163	116,844	
	23	**Total liabilities**(add lines 17 through 22)	101,614	156,737	
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	3,497,449	1,312,392	
	25	Net assets with donor restrictions	233,975	112,886	
		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)	3,731,424	1,425,278	
	30	**Total liabilities and net assets/fund balances** (see instructions)	3,833,038	1,582,015	

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	3,731,424
2	Enter amount from Part I, line 27a	2	-2,400,940
3	Other increases not included in line 2 (itemize) ▶	3	96,589
4	Add lines 1, 2, and 3	4	1,427,073
5	Decreases not included in line 2 (itemize) ▶	5	1,795
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 29	6	1,425,278

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	PUBLICLY TRADED SECURITIES	P		
b				
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	1,396,566		1,294,111	102,455
b				
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				102,455
b				
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	102,455
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	0

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	2,047
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	2,047
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	2,047
6	Credits/Payments:				
a	2024 estimated tax payments and 2023 overpayment credited to 2024	6a	3,736		
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	3,736
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	1,689
11	Enter the amount of line 10 to be: **Credited to 2025 estimated tax** ▶ 1,689 **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) ▶ AL, AK, AR, CA, CO, CT, FL, GA, HI, IL, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, NH, NJ, NM, NC, ND, NY, OH, OK, OR, PA, RI, SC, TN, UT, VA, WA, WV, WI			
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 2024 or the taxable year beginning in 2024? See the instructions for Part XIII. If "Yes," complete Part XIII	9	Yes	
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	Yes	
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ N/A	13	Yes	

14 The books are in care of ▶ THE KIND FOUNDATION INC Telephone no. ▶ (646) 814-2102

Located at ▶ PO BOX 1767 NEW YORK NY ZIP+4 ▶ 10156

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 2024, 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? See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes", enter the name of the foreign country ▶	16		No

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)	Yes	
	(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 2024?	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 2024, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2024?	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 2024 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 2024.)*	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 2024?	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?	5d		
	If "Yes," attach the statement required by Regulations section 53.4945–5(d).			
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?	6b		No
	If "Yes" to 6b, file Form 8870.			
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
JESSAMYN WALDMAN RODRIGUEZ PO BOX 1767 NEW YORK, NY 10156	PRESIDENT AS OF 02/24 1.00	0	0	0
JULIANNA STORCH COHEN PO BOX 1767 NEW YORK, NY 10156	SECRETARY & DIRECTOR 1.00	0	0	0
KAREN MCSHERRY PO BOX 1767 NEW YORK, NY 10156	TREASURER THROUGH 12/24 1.00	0	0	0
ZHILUN PANG PO BOX 1767 NEW YORK, NY 10156	TREASURER AS OF 12/24 1.00	0	0	0
MICHAEL JOHNSTON PO BOX 1767 NEW YORK, NY 10156	DIRECTOR 1.00	0	0	0
DANIEL LUBETZKY PO BOX 1767 NEW YORK, NY 10156	DIRECTOR 1.00	0	0	0
JUSTIN MERVIS PO BOX 1767 NEW YORK, NY 10156	DIRECTOR 1.00	0	0	0
JEFFREY SOLOMON PO BOX 1767 NEW YORK, NY 10156	DIRECTOR 1.00	0	0	0
RYAN MODJESKI PO BOX 1767 NEW YORK, NY 10156	EXECUTIVE DIRECTOR, EMPATICO 40.00	273,759	14,283	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
TRAVIS HARDY PO BOX 1767 NEW YORK,NY 10156	SENIOR DIRECTOR, PRO 40.00	163,081	7,669	0
MIKE ESTANO PO BOX 1767 NEW YORK,NY 10156	SENIOR DIRECTOR, PRO 40.00	138,733	11,996	0
CHRISTINE ARANYOS PO BOX 1767 NEW YORK,NY 10156	DIRECTOR OF CORP. & 40.00	110,551	14,943	0
SHRAYA SHARMA PO BOX 1767 NEW YORK,NY 10156	PROGRAM MANAGER 40.00	87,260	2,848	0
LAUREN FLEMMING PO BOX 1767 NEW YORK,NY 10156	PROGRAM MANAGER 40.00	60,764	3,291	0

Total number of other employees paid over $50,000 ▶ 1

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
ICP SOLUTIONS LLC 9000 SHERIDAN STREET PEMBROKE PINES,FL 33024	PLATFORM DEVELOPMENT & IMPLEMENTATION	171,900
MIKE MATOLA 13728 3RD AVENUE NW SEATTLE,WA 98177	MIXED MEDIA CONSULTANT	56,444

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 EMPATICO IS A DIGITAL PLATFORM THAT CONNECTS CHILDREN AROUND THE WORLD TO BUILD RELATIONSHIPS, DEEPEN EMPATHY, AND BRING LEARNING TO LIFE. THROUGH A MATCHING ALGORITHM, STANDARDS-BASED ACTIVITIES, FILE-SHARING, AND SYNCHRONOUS OR ASYNCHRONOUS EXCHANGE CAPABILITIES, EMPATICO EMPOWERS CHILDREN TO CONNECT WITH THEIR PEERS AROUND THE WORLD AND RECOGNIZE THEIR SHARED HUMANITY. EMPATICO IS EASILY INTEGRATED INTO ANY CURRICULUM AND PREPARES STUDENTS TO BE OPEN-MINDED AND CONFIDENT IN AN INCREASINGLY INTERCONNECTED WORLD.THIS PROGRAM CEASED ON JUNE 30, 2024.	2,088,497
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	1,674,237
b	Average of monthly cash balances		1b	451,768
c	Fair market value of all other assets (see instructions)		1c	685
d	**Total** (add lines 1a, b, and c)		1d	2,126,690
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	2,126,690
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions)		4	31,900
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3		5	2,094,790
6	**Minimum investment return.** Enter 5% (0.05) of line 5		6	104,740

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	
2a	Tax on investment income for 2024 from Part V, line 5	2a		
b	Income tax for 2024. (This does not include the tax from Part V.)	2b		
c	Add lines 2a and 2b		2c	
3	Distributable amount before adjustments. Subtract line 2c from line 1		3	
4	Recoveries of amounts treated as qualifying distributions		4	
5	Add lines 3 and 4		5	
6	Deduction from distributable amount (see instructions)		6	
7	**Distributable amount** as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1		7	

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	1,873,156
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	1,873,156

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

	(a) Corpus	(b) Years prior to 2023	(c) 2023	(d) 2024
1 Distributable amount for 2024 from Part X, line 7				
2 Undistributed income, if any, as of the end of 2024:				
a Enter amount for 2023 only.				
b Total for prior years: 20 ___ , 20___ , 20___				
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 e				
4 Qualifying distributions for 2024 from Part XI, line 4: ▶ $ _____				
a Applied to 2023, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see instructions).				
c Treated as distributions out of corpus (Election required—see instructions).				
d Applied to 2024 distributable amount				
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2024. *(If an amount appears in column (d), the same amount must be shown in column (a).)*				
6 **Enter the net total of each column as indicated below:**				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5				
b Prior years' undistributed income. Subtract line 4b from line 2b				
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				
d Subtract line 6c from line 6b. Taxable amount —see instructions				
e Undistributed income for 2023. Subtract line 4a from line 2a. Taxable amount—see instructions				
f Undistributed income for 2024. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2025				
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)				
8 Excess distributions carryover from 2019 not applied on line 5 or line 7 (see instructions) . . .				
9 **Excess distributions carryover to 2025.** Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9:				
a Excess from 2020				
b Excess from 2021				
c Excess from 2022. . . .				
d Excess from 2023				
e Excess from 2024				

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 2024, enter the date of the ruling . . . . . ▶ 2017-08-25

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) 2024	(b) 2023	(c) 2022	(d) 2021	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part IX for each year listed	44,809	85,788	127,690	373,287	631,574
b 85% (0.85) of line 2a	38,088	72,920	108,537	317,294	536,838
c Qualifying distributions from Part XI, line 4 for each year listed	1,873,156	2,975,521	3,198,192	2,618,561	10,665,430
d Amounts included in line 2c not used directly for active conduct of exempt activities	34,244	100,075	54,258	192,715	381,292
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c	1,838,912	2,875,446	3,143,934	2,425,846	10,284,138
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test—enter:					
(1) Value of all assets					0
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					0
b "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part IX, line 6 for each year listed . .	69,827	134,156	229,135	338,702	771,820
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)					0
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii). . . .					0
(3) Largest amount of support from an exempt organization					0
(4) Gross investment income					0

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).)

DANIEL LUBETZKY

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 e-mail address of the person to whom applications should be addressed:

THE KIND FOUNDATION INC
PO BOX 1767
NEW YORK,NY 10156
(646) 814-2102
CONTACT@THEKINDFOUNDATION.ORG

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

APPLICANTS SUBMIT A REQUEST FOR INFORMATION ON THE EMERGENCY HARDSHIP RELIEF PROGRAM, ALONG WITH A SUMMARY OF THEIR HARDSHIP NEED.

c Any submission deadlines:

NO SUBMISSION DEADLINES

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

THE FOUNDATION DOES NOT ACCEPT UNSOLICITED GRANT PROPOSALS. THE EMERGENCY HARDSHIP RELIEF PROGRAM IS LIMITED TO INDIVIDUALS WHO ARE NOT CURRENT MEMBERS OF ANY KIND SNACKS BOARD, CURRENT MEMBERS OF THE FOUNDATION'S BOARD, CURRENT OFFICERS OF KIND SNACKS, CURRENT OFFICERS OR EMPLOYEES OF THE FOUNDATION, MEMBERS OF THE COMMITTEE, OR FAMILY MEMBERS OF ANY OF THOSE PERSONS.

Part **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*				
DARE2TRI PARATRIATHLON CLUB 516 NORTH OGDEN AVENUE 172 CHICAGO,IL 60642	N/A	P C	CHARITABLE MATCHING GIFT PROGRAM - GENERAL PURPOSES	60
LIFE YOU CAN SAVE 975 WARD ROAD SEQUIM,WA 98382	N/A	P C	CHARITABLE MATCHING GIFT PROGRAM - GENERAL PURPOSES	1,000
LIMMUD NORTH AMERICA 4849 GREENVILLE AVENUE SUITE 100-109 DALLAS,TX 75006	N/A	P C	CHARITABLE MATCHING GIFT PROGRAM - GENERAL PURPOSES	1,000
MARIA GUILLERMINA VERA 114-44 130TH STREET SOUTH OZONE PARK,NY 11420	NONE	I	HARDSHIP RELIEF GRANT	18,500
NISREEN HAJ MOHAMMED ALBAZAR BUILDING 9 ALRAZI STREET RAMALLAH,WEST BANK P6060 IS	NONE	I	HARDSHIP RELIEF GRANT	5,000
NORTH CAROLINA COMMUNITY FOUNDATION 3737 GLENWOOD AVENUE SUITE 460 RALEIGH,NC 27612	N/A	P C	CHARITABLE MATCHING GIFT PROGRAM - GENERAL PURPOSES	28
OPEN MEDICINE FOUNDATION INC 29302 LARO DRIVE AGOURA HILLS,CA 91301	N/A	P C	CHARITABLE MATCHING GIFT PROGRAM - GENERAL PURPOSES	80
PUPPY KITTY NY CITY INC 6323 75TH STREET MIDDLE VILLAGE,NY 11379	N/A	P C	CHARITABLE MATCHING GIFT PROGRAM - GENERAL PURPOSES	30
REPRODUCTIVE FREEDOM FOR ALL FOUNDATION 1725 EYE ST NW SUITE 900 WASHINGTON,DC 20006	N/A	P C	CHARITABLE MATCHING GIFT PROGRAM - GENERAL PURPOSES	100
SOLVE MECFS INITIATIVE INC 350 N GLENDALE AVENUE SUITE B 368 GLENDALE,CA 91206	N/A	P C	CHARITABLE MATCHING GIFT PROGRAM - GENERAL PURPOSES	78
THE BLACKBAUD GIVING FUND 65 FAIRCHILD STREET CHARLESTON,SC 29492	N/A	P C	CHARITABLE MATCHING GIFT PROGRAM - GENERAL PURPOSES	7,118
WAKE FOREST UNIVERSITY 1834 WAKE FOREST ROAD WINSTON SALEM,NC 27409	N/A	P C	CHARITABLE MATCHING GIFT PROGRAM - GENERAL PURPOSES	250
WALDRON MERCY ACADEMY 513 MONTGOMERY AVENUE MERION STATION,PA 19066	N/A	P C	KINDNESS CHALLENGE DONATION	1,000
Total . . . . . ▶ **3a**				34,244
b *Approved for future payment*				
Total . . . . . ▶ **3b**				0

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 EMPATICO PLATFORM					18,750
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	8,850	
4 Dividends and interest from securities			14	35,959	
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	102,455	
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		147,264	18,750
13 **Total.** Add line 12, columns (b), (d), and (e). (See worksheet in line 13 instructions to verify calculations.)				13	166,014

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.)
1 A	FEES RECEIVED TO DEVELOP, HOST AND MAKE AVAILABLE A CUSTOMIZED VERSION OF THE EMPATICO PLATFORM.

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 2025-11-07 — ▶ Title

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
ANAN SAMARA				P02103452
Firm's name ▶ PKF O'CONNOR DAVIES ADVISORY LLC				Firm's EIN ▶33-1374517
Firm's address ▶ 245 PARK AVENUE 12TH FLOOR NEW YORK, NY 10167				Phone no. (212) 286-2600

Additional Data

Return to Form

Software ID:

Software Version:

Form 990PF - Special Condition Description:

Special Condition Description

TY 2024 IRS 990 e-File Render

Name: THE KIND FOUNDATION INC

EIN: 81-0856748

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
BOOKKEEPING	51,127	0	0	50,471
AUDIT AND TAX PREPARATION	25,916	0	0	24,465

TY 2024 IRS 990 e-File Render

Name: THE KIND FOUNDATION INC

EIN: 81-0856748

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
VANGUARD TOTAL BOND MARKET INDEX (VBTLX) 25,908.735 SHARES	FMV	245,615	245,615
VANGUARD TOTAL INTL STOCK INDEX (VTIAX) 7,781.224 SHARES	FMV	246,587	246,587
VANGUARD TOTAL STOCK MARKET INDEX (VTSAX) 6,161.629 SHARES	FMV	868,974	868,974

TY 2024 IRS 990 e-File Render

Name: THE KIND FOUNDATION INC

EIN: 81-0856748

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
WEBSITE	1,598,112	1,598,112	0	

TY 2024 IRS 990 e-File Render

Name: THE KIND FOUNDATION INC

EIN: 81-0856748

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
LEGAL FEES	47,512	0	0	36,721

TY 2024 IRS 990 e-File Render

Name: THE KIND FOUNDATION INC

EIN: 81-0856748

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
PREPAID FEDERAL EXCISE TAX	536	989	989
ACCRUED INTEREST RECEIVABLE	2,054	35	35

TY 2024 IRS 990 e-File Render

Name: THE KIND FOUNDATION INC

EIN: 81-0856748

Description	Amount
DEFERRED FEDERAL EXCISE TAX EXPENSE	1,795

TY 2024 IRS 990 e-File Render

Name: THE KIND FOUNDATION INC

EIN: 81-0856748

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ADVERTISING EXPENSES	323	0	0	941
BANK FEES	150	0	0	150
COMPUTER AND WEB EXPENSES	28,780	0	18,750	9,591
FILING FEES	2,054	0	0	2,054
INSURANCE	2,767	0	0	3,454
OFFICE EXPENSES	502	0	0	502
OTHER EXPENSES	459	0	0	714
PAYROLL PROCESSING FEES	20,188	0	0	20,188
POSTAGE AND SHIPPING	815	0	0	815
PROMOTIONAL EXPENSES	9,924	0	0	12,707
TECHNOLOGY	30,883	0	0	33,509
REFUNDABLE GRANT	112,886	0	0	0

TY 2024 IRS 990 e-File Render

Name: THE KIND FOUNDATION INC

EIN: 81-0856748

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
EMPATICO PLATFORM	18,750		18,750

TY 2024 IRS 990 e-File Render

Name: THE KIND FOUNDATION INC

EIN: 81-0856748

Description	Amount
UNREALIZED GAIN ON INVESTMENTS	96,589

TY 2024 IRS 990 e-File Render

Name: THE KIND FOUNDATION INC

EIN: 81-0856748

Description	Beginning of Year - Book Value	End of Year - Book Value
DEFERRED FEDERAL EXCISE TAX	2,163	3,958
REFUNDABLE GRANT	0	112,886

TY 2024 IRS 990 e-File Render

Name: THE KIND FOUNDATION INC

EIN: 81-0856748

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
PROGRAM CONSULTANTS	75,845	0	0	80,845
RECRUITING AND VETTING	1,029	0	0	1,029
TECHNOLOGY CONSULTANTS	171,900	0	0	203,835
ADVERTISING AND SOCIAL MEDIA	15,795	0	0	15,795
VIDEO DESIGN AND PHOTOGRAPHY	57,794	0	0	57,794
CAREER MANAGEMENT CONSULTANTS	25,050	0	0	25,050
STRATEGY, HR & OTHER	22,661	0	0	36,215

TY 2024 IRS 990 e-File Render

Name: THE KIND FOUNDATION INC

EIN: 81-0856748

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FEDERAL EXCISE TAX	2,747	0	0	3,200