



Anchin, Block & Anchin LLP
Accountants & Advisors
3 Times Square, New York, NY 10036
212-840-3456
www.anchin.com

BIG WIN PHILANTHROPY, INC.
4 POST OFFICE LANE, UNIT 388
GREENS FARMS, CT 06838

DEAR CHRIS:

ENCLOSED ARE THE ORIGINAL AND ONE COPY OF THE 2024 EXEMPT ORGANIZATION RETURNS, AS FOLLOWS...

2024 FORM 990-PF

2024 FORM 990-T

2024 CONNECTICUT COPY OF FORM 990-PF

2024 DELAWARE COPY OF FORM 990-PF

THE ENCLOSED RETURN(S) HAVE BEEN PREPARED FROM THE DATA SUBMITTED TO US AND SHOULD BE CAREFULLY REVIEWED BEFORE FILING.

TO DOCUMENT THE TIMELY FILING OF YOUR TAX RETURN(S), WE SUGGEST THAT IT BE MAILED BY CERTIFIED MAIL WITH RETURN RECEIPT REQUESTED AND SENDER'S RECEIPT POSTMARKED.

EACH ORIGINAL RETURN SHOULD BE DATED, SIGNED AND FILED IN ACCORDANCE WITH THE FILING INSTRUCTIONS. EACH COPY SHOULD BE RETAINED FOR YOUR FILES.

VERY TRULY YOURS,

BARRY LIEBERMAN
ANCHIN, BLOCK & ANCHIN LLP



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Accountants & Advisors
3 Times Square, New York, NY 10036
212-840-3456
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**IMPORTANT
PLEASE RESPOND IMMEDIATELY**

E-FILE SIGNATURE AUTHORIZATION FORMS

****URGENT – NEW E-FILING RULE IMPACTS YOU****

DUE TO MORE STRINGENT FEDERAL AND STATE REQUIREMENTS REGARDING E-FILED RETURNS, WE MUST RECEIVE YOUR E-FILE FORMS WITHIN THE NEXT 5 BUSINESS DAYS OR BY RETURN'S DUE DATE, IF EARLIER. IF NOT RECEIVED TIMELY, YOUR E-FILING MAY BE DELAYED AND THERE IS A LIKELIHOOD THAT WE WILL NEED YOU TO RE-SIGN AND DATE THE E-FILE FORMS.

PLEASE REVIEW YOUR TAX RETURNS IMMEDIATELY. YOUR TAX RETURNS CANNOT BE FILED BY US UNTIL WE RECEIVE THE ENCLOSED AUTHORIZATION FORMS FROM YOU AUTHORIZING US TO FILE THE ATTACHED RETURNS.

RETURN THE SIGNED AND DATED AUTHORIZATION FORMS VIA:

- EMAIL: EFILE@ANCHIN.COM
- FAX: 212-840-7066

IF AN ELECTRONIC PAYMENT IS BEING MADE WITH THE RETURNS, PLEASE ENSURE THAT YOU HAVE VERIFIED YOUR BANK ACCOUNT NUMBER AND WITHDRAWAL AMOUNTS WITH YOUR ENGAGEMENT TEAM.

TAX RETURN FILING INSTRUCTIONS

FORM 990-PF

FOR THE YEAR ENDING
DECEMBER 31, 2024

PREPARED FOR:

BIG WIN PHILANTHROPY, INC.
4 POST OFFICE LANE, UNIT 388
GREENS FARMS, CT 06838

PREPARED BY:

ANCHIN, BLOCK & ANCHIN LLP
3 TIMES SQUARE
NEW YORK, NY 10036

AMOUNT DUE OR REFUND:

AN OVERPAYMENT OF \$107,044. THE ENTIRE OVERPAYMENT HAS BEEN APPLIED TO THE ESTIMATED TAX PAYMENTS.

MAKE CHECK PAYABLE TO:

NO AMOUNT IS DUE.

MAIL TAX RETURN AND CHECK (IF APPLICABLE) TO:

NOT APPLICABLE

RETURN MUST BE MAILED ON OR BEFORE:

NOT APPLICABLE

SPECIAL INSTRUCTIONS:

THIS RETURN HAS QUALIFIED FOR ELECTRONIC FILING. AFTER YOU HAVE REVIEWED THE RETURN FOR COMPLETENESS AND ACCURACY, PLEASE SIGN, DATE AND RETURN FORM 8879-TE TO OUR OFFICE. WE WILL TRANSMIT THE RETURN ELECTRONICALLY TO THE IRS AND NO FURTHER ACTION IS REQUIRED. RETURN FORM 8879-TE TO US BY NOVEMBER 17, 2025

PLEASE NOTE THAT THERE IS \$6,848,061 OF UNDISTRIBUTED INCOME FOR 2024 ON FORM 990-PF. THE ORGANIZATION MUST DISTRIBUTE THIS AMOUNT BY THE END OF ITS 2025 TAX YEAR TO AVOID THE EXCISE TAX ON UNDISTRIBUTED INCOME.

TAX RETURN FILING INSTRUCTIONS

FORM 990-T

FOR THE YEAR ENDING

DECEMBER 31, 2024

PREPARED FOR:

BIG WIN PHILANTHROPY, INC.
4 POST OFFICE LANE, UNIT 388
GREENS FARMS, CT 06838

PREPARED BY:

ANCHIN, BLOCK & ANCHIN LLP
3 TIMES SQUARE
NEW YORK, NY 10036

AMOUNT DUE OR REFUND:

OVERPAYMENT OF \$1,729. THE ENTIRE OVERPAYMENT HAS BEEN APPLIED TO THE ESTIMATED TAX PAYMENTS.

MAKE CHECK PAYABLE TO:

NO AMOUNT IS DUE.

MAIL TAX RETURN AND CHECK (IF APPLICABLE) TO:

NOT APPLICABLE

RETURN MUST BE MAILED ON OR BEFORE:

NOT APPLICABLE

SPECIAL INSTRUCTIONS:

THIS RETURN HAS QUALIFIED FOR ELECTRONIC FILING. AFTER YOU HAVE REVIEWED THE RETURN FOR COMPLETENESS AND ACCURACY, PLEASE SIGN, DATE AND RETURN FORM 8879-TE TO OUR OFFICE. WE WILL TRANSMIT THE RETURN ELECTRONICALLY TO THE IRS AND NO FURTHER ACTION IS REQUIRED.

Form **8879-TE**

IRS E-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2024, or fiscal year beginning _____, 2024, and ending _____, 20____

2024

Department of the Treasury
Internal Revenue Service

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.

Name of filer

BIG WIN PHILANTHROPY, INC.

EIN or SSN

82-0843080

Name and title of officer or person subject to tax **CHRISTOPHER KLATELL
COO**

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not complete more than one line in Part I.**

1a Form 990 check here	<input type="checkbox"/>	b Total revenue , if any (Form 990, Part VIII, column (A), line 12)	1b _____
2a Form 990-EZ check here ...	<input type="checkbox"/>	b Total revenue , if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here ...	<input checked="" type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b <u>136,279.</u>
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b _____
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b _____
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b _____
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b _____

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize **ANCHIN, BLOCK & ANCHIN LLP** to enter my PIN **13750**
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Christopher Klatell 2025-11-17 17:28:40 UTC - 108.46.151.73

Date 2025-11-17 12:2

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

13480713750

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature **BARRY LIEBERMAN**

Date **11/14/25**

ERO Must Retain This Form - See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8879-TE** (2024)

LHA 402521 12-26-24

17561114 757753 A90807

2024.05000 BIG WIN PHILANTHROPY, INC A90807_1

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

Name of foundation BIG WIN PHILANTHROPY, INC.		A Employer identification number 82-0843080
Number and street (or P.O. box number if mail is not delivered to street address) 4 POST OFFICE LANE, UNIT 388	Room/suite	B Telephone number 202-827-6374
City or town, state or province, country, and ZIP or foreign postal code GREENS FARMS, CT 06838		C If exemption application is pending, check here ... <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ... <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 171,755,013.	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> 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 ... <input type="checkbox"/>

Part I Analysis of Revenue and Expenses <small>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a).)</small>		(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	0.		N/A	
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	2,413,940.	2,413,488.		STATEMENT 1
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	8,849,168.			
	b Gross sales price for all assets on line 6a 24,052,349.				
	7 Capital gain net income (from Part IV, line 2)		8,849,168.		
	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)					
11 Other income	-500,061.	-862,548.		STATEMENT 2	
12 Total. Add lines 1 through 11	10,763,047.	10,400,108.			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	217,284.	43,457.		173,827.
	14 Other employee salaries and wages	239,140.	0.		239,140.
	15 Pension plans, employee benefits	55,763.	11,153.		44,610.
	16a Legal fees STMT 3	14,394.	0.		14,394.
	b Accounting fees STMT 4	142,445.	48,187.		94,258.
	c Other professional fees STMT 5	2,392,674.	0.		2,392,674.
	17 Interest				
	18 Taxes STMT 6	345,899.	65,440.		33,882.
	19 Depreciation and depletion				
	20 Occupancy	8,760.	0.		8,760.
	21 Travel, conferences, and meetings	600,403.	30,020.		570,383.
	22 Printing and publications				
	23 Other expenses STMT 7	446,754.	397,594.		46,580.
	24 Total operating and administrative expenses. Add lines 13 through 23	4,463,516.	595,851.		3,618,508.
	25 Contributions, gifts, grants paid	5,057,970.			5,057,970.
26 Total expenses and disbursements. Add lines 24 and 25	9,521,486.	595,851.		8,676,478.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements ...	1,241,561.				
b Net investment income (if negative, enter -0-)		9,804,257.			
c Adjusted net income (if negative, enter -0-)			N/A		

Part II Balance Sheets <small>Attached schedules and amounts in the description column should be for end-of-year amounts only.</small>		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	2,121,956.	1,502,580.	1,502,580.
	2 Savings and temporary cash investments	10,648,995.	3,364,003.	3,364,003.
	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			
	7 Other notes and loans receivable			
	Less: allowance for doubtful accounts			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments - U.S. and state government obligations			
	b Investments - corporate stock STMT 8	7,148,939.	13,446,614.	14,067,476.
	c Investments - corporate bonds			
	11 Investments - land, buildings, and equipment: basis			
Less: accumulated depreciation				
12 Investments - mortgage loans				
13 Investments - other STMT 9	117,973,263.	117,480,790.	149,619,891.	
14 Land, buildings, and equipment: basis 2,587.				
Less: accumulated depreciation 641.	0.	1,946.	1,946.	
15 Other assets (describe STATEMENT 10)	1,104,993.	3,199,117.	3,199,117.	
16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)	138,998,146.	138,995,050.	171,755,013.	
Liabilities	17 Accounts payable and accrued expenses	55,461.	203.	
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe STATEMENT 11)	0.	36,182.	
23 Total liabilities (add lines 17 through 22)	55,461.	36,385.		
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 24, 25, 29, and 30.			
	24 Net assets without donor restrictions	138,942,685.	138,958,665.	
	25 Net assets with donor restrictions			
	Foundations that do not follow FASB ASC 958, check here <input type="checkbox"/> 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	138,942,685.	138,958,665.		
30 Total liabilities and net assets/fund balances	138,998,146.	138,995,050.		

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	138,942,685.
2 Enter amount from Part I, line 27a	2	1,241,561.
3 Other increases not included in line 2 (itemize) OTHER ADJUSTMENTS	3	1,066.
4 Add lines 1, 2, and 3	4	140,185,312.
5 Decreases not included in line 2 (itemize) PRIOR PERIOD ADJUSTMENT	5	1,226,647.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 29	6	138,958,665.

Part IV Capital Gains and Losses for Tax on Investment Income **SEE ATTACHED STATEMENTS**

(a) List and describe the kind(s) of property sold (for example, 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.)
1a			
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			
b			
c			
d			
e			
24,052,349.		15,203,181.	8,849,168.

(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			
b			
c			
d			
e			
			8,849,168.

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	8,849,168.
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	N/A

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

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary - see instructions)	1	136,279.
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	136,279.
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	136,279.
6	Credits/Payments:		
a	2024 estimated tax payments and 2023 overpayment credited to 2024	6a	228,323.
b	Exempt foreign organizations - tax withheld at source	6b	0.
c	Tax paid with application for extension of time to file (Form 8868)	6c	15,000.
d	Backup withholding erroneously withheld	6d	0.
7	Total credits and payments. Add lines 6a through 6d	7	243,323.
8	Enter any penalty for underpayment of estimated tax. Check here <input checked="" type="checkbox"/> 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	107,044.
11	Enter the amount of line 10 to be: Credited to 2025 estimated tax 107,044. Refunded	11	0.

Part VI-A Statements Regarding Activities

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?
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes?
1c Did the foundation file Form 1120-POL for this year?
1d 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.
1e 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?
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?
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?
4b If "Yes," has it filed a tax return on Form 990-T for this year?
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?
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?
7 Did the foundation have at least \$5,000 in assets at any time during the year?
8a Enter the states to which the foundation reports or with which it is registered. See instructions. CT, DE
8b 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?
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 tax year beginning in 2024?
10 Did any persons become substantial contributors during the tax year?
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)?
12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges?
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application?
14 The books are in care of ANCHIN BLOCK & ANCHIN LLP Telephone no. 212-840-3456
Located at 3 TIMES SQUARE, NEW YORK, NY ZIP+4 10036
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 N/A
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

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

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

	Yes	No
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)	X
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	1a(2)	X
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	1a(3)	X
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	1a(4)	X
(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)	X
(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)	X
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	X
c Organizations relying on a current notice regarding disaster assistance, check here <input type="checkbox"/>		
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	X
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	X
If "Yes," list the years _____, _____, _____, _____		
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	N/A
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. _____, _____, _____, _____		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	3a	X
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 Form 4720, Schedule C, to determine if the foundation had excess business holdings in 2024.)	3b	N/A
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
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	X

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))?		X
(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?		X
(3) Provide a grant to an individual for travel, study, or other similar purposes?		X
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions	X	
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?		X
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		X
c Organizations relying on a current notice regarding disaster assistance, check here <input type="checkbox"/>		
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? SEE STATEMENT 13 If "Yes," attach the statement required by Regulations section 53.4945-5(d).	X	
6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870.		X
7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?		X
b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? N/A		
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(s) during the year?		X

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

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

(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
SEE STATEMENT 12		217,284.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). 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
PAIGE SHOLAR - 4 POST OFFICE LANE, UNIT 388, GREENS FARMS, CT 06838	PROGRAM ANALYST 40.00	124,140.	0.	0.
EDDIE KARIISA - 4 POST OFFICE LANE, UNIT 388, GREENS FARMS, CT 06838	SR. PROGRAM DIRECTOR- 40.00	115,000.	0.	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. If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
ATALANTA INTERNATIONAL LIMITED - 13 THE COURTYARD, TIMOTHY'S BRIDGE ROAD, STRATFORD, ZENYSIS - 2325 3RD STREET. SUITE 213, SAN FRANCISCO, CA 94107	STRATEGIC COMMUNICATIONS SUPPO	123,663.
EDDIE KARIISA 327 KENNTEH KAUNDA, MAPUTO, MOZAMBIQUE	JEDI LABOR MARKET INFORMATION SYSTEM F PROGRAM SUPPORT & MANAGEMENT	122,087.
KEBEDE WORKU ADMASSU - BOLE SUBCITY, WOREDA 02, HOUSE NO 819, RWANDA STRE, ADDIS AB	MANAGEMENT SUPPORT FOR AFRICAN CENTER F	121,593.
ANCHIN, BLOCK & ANCHIN LLP 3 TIMES SQUARE, NEW YORK, NY 10036	ACCOUNTING & TAX SERVICES	120,000.
Total number of others receiving over \$50,000 for professional services		117,499.
		7

Part VIII-A 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 TO PROVIDE TECHNICAL ADVICE TO AMHARA NATIONAL REGIONAL STATE, ETHIOPIA, WITH RESPECT TO YOUTH EMPLOYMENT	444,512.
2 TO PROVIDE TECHNICAL ADVICE TO OROMIA NATIONAL REGIONAL STATE, ETHIOPIA, WITH RESPECT TO YOUTH EMPLOYMENT	342,000.
3 TO PROVIDE TECHNICAL ADVICE TO THE AFRICAN CENTER FOR EARLY CHILDHOOD DEVELOPMENT, ETHIOPIA, WITH RESPECT TO EARLY CHILDHOOD DEVELOPMENT	325,645.
4 TO PROVIDE TECHNICAL ADVICE TO THE CITY OF ADDIS ABABA, ETHIOPIA, WITH RESPECT TO EARLY CHILDHOOD DEVELOPMENT	243,995.

Part VIII-B Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1 N/A	
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	155,255,676.
b	Average of monthly cash balances	1b	14,626,156.
c	Fair market value of all other assets (see instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	169,881,832.
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	169,881,832.
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions)	4	2,548,227.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3	5	167,333,605.
6	Minimum investment return. Enter 5% (0.05) of line 5	6	8,366,680.

Part X		Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations, check here <input type="checkbox"/> and do not complete this part.)	
1	Minimum investment return from Part IX, line 6	1	8,366,680.
2a	Tax on investment income for 2024 from Part V, line 5	2a	136,279.
b	Income tax for 2024. (This does not include the tax from Part V.)	2b	1,204.
c	Add lines 2a and 2b	2c	137,483.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	8,229,197.
4	Recoveries of amounts treated as qualifying distributions	4	12,675.
5	Add lines 3 and 4	5	8,241,872.
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	8,241,872.

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	8,676,478.
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	8,676,478.

Form 990-PF (2024)

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				8,241,872.
2 Undistributed income, if any, as of the end of 2024:				
a Enter amount for 2023 only			7,282,667.	
b Total for prior years:		0.		
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	0.			
4 Qualifying distributions for 2024 from Part XI, line 4: \$ 8,676,478.				
a Applied to 2023, but not more than line 2a			7,282,667.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2024 distributable amount				1,393,811.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2024 (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	0.			
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 2023. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2024. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2025				6,848,061.
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)	0.			
8 Excess distributions carryover from 2019 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2025. Subtract lines 7 and 8 from line 6a	0.			
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) N/A

1 a 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

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

Table with 5 columns: (a) 2024, (b) 2023, (c) 2022, (d) 2021, (e) Total. Rows include 2a-e (Qualifying distributions) and 3a-d (Alternative tests).

Part XIV 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).

NONE

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.

NONE

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

Check here [X] if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds.

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 XIV Supplementary Information *(continued)*

3 Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	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
Name and address (home or business)				
a Paid during the year				
ADDIS ABABA CITY ADMINISTRATION ECD INITIATIVE CITY HALL, PIYASSA, ARADA SUBCITY ADDIS ABABA, ETHIOPIA	NONE	GOV	FUTURE HOPE OF ADDIS ABABA EARLY CHILDHOOD DEVELOPMENT (ECD)	274,944.
AMHARA NATIONAL REGIONAL STATE HEAD OF GOVERNMENT OFFICE ADDIS ABABA COORDINATION OFFICE ADDIS ABABA, ETHIOPIA	NONE	GOV	YOUTH EMPLOYMENT INITIATIVE	84,000.
CULTIVAID - ISRAEL ENDOWMENT FUNDS 22 RIVAL STREET, TEL AVIV, 1ST FLOOR, P.O. BOX 1680, REHOVOT 7626714 REHOVOT, ISRAEL	NONE	PC	INSTALLATION COMPLETION OF NUFILTRATION SYSTEMS IN NORTHERN ETHIOPIA	11,353.
DIGITAL SKILLS FOUNDATION 1320 CHEMIN DE MARFAY MIRIBEL-LES-EHELLES, AUVERNE RHONE-ALPES, FRANCE 38380	NONE	NC	RWANDA DIGITAL LITERACY PROGRAM	149,200.
EDUCATE! P.O. BOX 12302 DENVER, CO 80212	NONE	PC	GENERAL OPERATING SUPPORT	5,000.
Total	SEE CONTINUATION SHEET(S)			5,057,970.
b Approved for future payment				
NONE				
Total				0.

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

Table with 3 columns: Question, Yes, No. Rows include: 1 Did the organization directly or indirectly engage in any of the following... a Transfers from the reporting foundation... b Other transactions... c Sharing of facilities... d If the answer to any of the above is "Yes," complete the following schedule.

Table with 4 columns: (a) Line no., (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements. Content: N/A

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

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship. Content: N/A

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

Paid Preparer Use Only Preparer's name BARRY LIEBERMAN Preparer's signature BARRY LIEBERMAN Date 11/14/25 Check self-employed PTIN P01264445 Firm's name ANCHIN, BLOCK & ANCHIN LLP Firm's EIN 13-0436940 Firm's address 3 TIMES SQUARE NEW YORK, NY 10036 Phone no. 212-840-3456

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

BIG WIN PHILANTHROPY, INC.

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.)
1a CAPITAL GAIN/LOSS - PARTNERSHIPS	P		
b PUBLICLY TRADED SECURITIES	P		
c DISPOSITION OF GRESHAMQUANT - ACAR FUND LLC	P		
d DISPOSITION OF BIOMATICS CAPITAL PARTNERS II, LP	P		
e DISPOSITION OF HIMALAYA CAP. INVESTORS (OFF) LP	P		
f DISPOSITION OF YIHENG CAP. OFFSHORE PRTRNS LTD	P		
g PARTIAL REDEMPTION OF ISAM SYSTEMATIC TREND SPV L	P		
h PARTIAL REDEMPTION OF CF SRS PARTNERS LTD CL B	P		
i PARTIAL REDEMPTION OF FARALLON EQTY PARTNERS INTL	P		
j DISPOSITION OF SOROBAN OPPTYS CAYMAN FUN LTD	P		
k PROCEEDS FROM MANGROVE PARTNERS FUND (CAYMAN)	P		
l DISPOSITION OF CF ELLINGTON ENHANCED INCOME	P		
m DISPOSITION OF ABDIEL QUALIFIED OFFSHORE PARTNERS	P		
n			
o			

(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 2,993,604.			2,993,604.
b 1,889,171.		1,637,703.	251,468.
c 2,717,726.		2,717,726.	0.
d 153,475.		155,986.	-2,511.
e 3,030,366.		2,500,000.	530,366.
f 1,314,540.		2,000,000.	-685,460.
g 2,000,000.		987,100.	1,012,900.
h 2,207,656.		1,166,667.	1,040,989.
i 1,891,540.		737,399.	1,154,141.
j 3,144,245.		1,830,490.	1,313,755.
k 86,085.			86,085.
l 558,791.		500,000.	58,791.
m 2,065,150.		970,110.	1,095,040.
n			
o			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
(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			2,993,604.
b			251,468.
c			0.
d			-2,511.
e			530,366.
f			-685,460.
g			1,012,900.
h			1,040,989.
i			1,154,141.
j			1,313,755.
k			86,085.
l			58,791.
m			1,095,040.
n			
o			

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	8,849,168.
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). If (loss), enter "-0-" in Part I, line 8	3	N/A

Part XIV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

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
JOHNS HOPKINS UNIVERSITY 3400 N CHARLES ST BALTIMORE, MD 21218	NONE	PC	DONATION FOR ETHIOPIA - SEQOTA LIST ANALYSIS	21,657.
LAST MILE HEALTH 8 HARRISON AVE STE, 605 PMB BOSTON, MA 02111	NONE	PC	SEQOTA DECLARATION	14,654.
MINISTRY OF EDUCATION, GHANA K BLOCK GROUND FLOOR ACCRA, GHANA	NONE	GOV	MINISTRY OF EDUCATION CURRICULUM REFORM - DEVELOPMENT OF A PERFORMANCE MANAGEMENT, DATA	1,423,337.
OROMIA REGIONAL GOVERNMENT O.R.G.O BURAYU, 4, ADDIS ABABA ADDIS ABABA, ETHIOPIA	NONE	GOV	YOUTH EMPLOYMENT INITIATIVE	84,000.
PRESIDENT AND FELLOWS OF HARVARD COLLEGE P.O. BOX 419209 BOSTON, MA 02241-9209	NONE	PC	HARVARD MINISTERIAL LEADERSHIP PROGRAM AFRICAN HEALTH CONFERENCE	2,457,521.
PRESIDENT AND FELLOWS OF HARVARD COLLEGE P.O. BOX 419209 BOSTON, MA 02241-9209	NONE	PC	TO SUPPORT THE KENNEDY SCHOOL OF GOVERNMENT	5,000.
REPUBLIC OF ETHIOPIA, MINISTRY OF HEALTH FEDERAL DEMOCRATIC REPUBLIC OF ETHIOPIA, MINISTRY ADDIS ABABA, ETHIOPIA 77858	NONE	GOV	SEQOTA DECLARATION TO ELIMINATE CHILDHOOD STUNTING	527,304.
Total from continuation sheets				4,533,473.

Part XIV Supplementary Information

3a Grants and Contributions Paid During the Year Continuation of Purpose of Grant or Contribution

NAME OF RECIPIENT - MINISTRY OF EDUCATION, GHANA

MINISTRY OF EDUCATION CURRICULUM REFORM - DEVELOPMENT OF A PERFORMANCE
MANAGEMENT, DATA VISUALIZATION DASHBOARD AND COMMUNITIES OF EXCELLENCE
PROGRAM FOR GHANA MINISTRY OF EDUCATION.

Underpayment of Estimated Tax by Corporations

Attach to the corporation's tax return.

FORM 990-PF

2024

Go to www.irs.gov/Form2220 for instructions and the latest information.

Name BIG WIN PHILANTHROPY, INC.	Employer identification number 82-0843080
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Note: Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38, on the estimated tax penalty line of the corporation's income tax return, but **do not** attach Form 2220.

Part I Required Annual Payment			
1 Total tax (see instructions)		1	136,279.
2 a Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1	2a		
b Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method	2b		
c Credit for federal tax paid on fuels (see instructions)	2c		
d Total. Add lines 2a through 2c		2d	
3 Subtract line 2d from line 1. If the result is less than \$500, do not complete or file this form. The corporation does not owe the penalty		3	136,279.
4 Enter the tax shown on the corporation's 2023 income tax return. See instructions. Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5		4	123,249.
5 Required annual payment. Enter the smaller of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3		5	123,249.

Part II Reasons for Filing - Check the boxes below that apply. If any boxes are checked, the corporation **must** file Form 2220 even if it does not owe a penalty. See instructions.

6	<input type="checkbox"/>	The corporation is using the adjusted seasonal installment method.
7	<input type="checkbox"/>	The corporation is using the annualized income installment method.
8	<input checked="" type="checkbox"/>	The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

Part III Figuring the Underpayment					
		(a)	(b)	(c)	(d)
9 Installment due dates. Enter in columns (a) through (d) the 15th day of the 4th (Form 990-PF filers: Use 5th month), 6th, 9th, and 12th months of the corporation's tax year	9	05/15/24	06/15/24	09/15/24	12/15/24
10 Required installments. If the box on line 6 and/or line 7 above is checked, enter the amounts from Sch A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% (0.25) of line 5 above in each column	10	30,812.	37,327.	34,070.	34,070.
11 Estimated tax paid or credited for each period. For column (a) only, enter the amount from line 11 on line 15. See instructions	11	153,323.		75,000.	
Complete lines 12 through 18 of one column before going to the next column.					
12 Enter amount, if any, from line 18 of the preceding column	12		122,511.	85,184.	126,114.
13 Add lines 11 and 12	13		122,511.	160,184.	126,114.
14 Add amounts on lines 16 and 17 of the preceding column	14				
15 Subtract line 14 from line 13. If zero or less, enter -0-	15	153,323.	122,511.	160,184.	126,114.
16 If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-	16		0.	0.	
17 Underpayment. If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18	17				
18 Overpayment. If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column	18	122,511.	85,184.	126,114.	

Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17 - no penalty is owed.

For Paperwork Reduction Act Notice, see separate instructions.

Part IV Figuring the Penalty

	(a)	(b)	(c)	(d)
19 Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. (C corporations with tax years ending June 30 and S corporations: Use 3rd month instead of 4th month. Form 990-PF and Form 990-T filers: Use 5th month instead of 4th month.) See instructions 19				
20 Number of days from due date of installment on line 9 to the date shown on line 19	20			
21 Number of days on line 20 after 4/15/2024 and before 7/1/2024	21			
22 Underpayment on line 17 x $\frac{\text{Number of days on line 21} \times 8\% (0.08)}{366}$...	22 \$	\$	\$	\$
23 Number of days on line 20 after 6/30/2024 and before 10/1/2024	23			
24 Underpayment on line 17 x $\frac{\text{Number of days on line 23} \times 8\% (0.08)}{366}$...	24 \$	\$	\$	\$
25 Number of days on line 20 after 9/30/2024 and before 1/1/2025	25			
26 Underpayment on line 17 x $\frac{\text{Number of days on line 25} \times 8\% (0.08)}{366}$...	26 \$	\$	\$	\$
27 Number of days on line 20 after 12/31/2024 and before 4/1/2025	27			
28 Underpayment on line 17 x $\frac{\text{Number of days on line 27} \times 7\% (0.07)}{365}$...	28 \$	\$	\$	\$
29 Number of days on line 20 after 3/31/2025 and before 7/1/2025	29			
30 Underpayment on line 17 x $\frac{\text{Number of days on line 29} \times \%}{365}$	30 \$	\$	\$	\$
31 Number of days on line 20 after 6/30/2025 and before 10/1/2025	31			
32 Underpayment on line 17 x $\frac{\text{Number of days on line 31} \times \%}{365}$	32 \$	\$	\$	\$
33 Number of days on line 20 after 9/30/2025 and before 1/1/2026	33			
34 Underpayment on line 17 x $\frac{\text{Number of days on line 33} \times \%}{365}$	34 \$	\$	\$	\$
35 Number of days on line 20 after 12/31/2025 and before 3/16/2026	35			
36 Underpayment on line 17 x $\frac{\text{Number of days on line 35} \times \%}{365}$	36 \$	\$	\$	\$
37 Add lines 22, 24, 26, 28, 30, 32, 34, and 36	37 \$	\$	\$	\$
38 Penalty. Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 34; or the comparable line for other income tax returns	38 \$			0.

* Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at www.irs.gov. You can also call 800-829-4933 to get interest rate information.

FORM 990-PF

DIVIDENDS AND INTEREST FROM SECURITIES

STATEMENT 1

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
DIVIDENDS- -PARTNERSHIPS	683,288.	0.	683,288.	683,288.	
INTEREST- -PARTNERSHIPS	637,018.	0.	637,018.	637,018.	
INVESTMENT EARNINGS: DIVIDENDS	208,356.	0.	208,356.	208,356.	
INVESTMENT EARNINGS: INTEREST	884,826.	0.	884,826.	884,826.	
TAX EXEMPT INTEREST	452.	0.	452.	0.	
TO PART I, LINE 4	2,413,940.	0.	2,413,940.	2,413,488.	

FORM 990-PF

OTHER INCOME

STATEMENT 2

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
OTHER INCOME/LOSS FROM PARTNERSHIPS	-862,548.	-862,548.	
PARTNERSHIP INCOME(LOSS) SUBJECT TO UNRELATED BUSINESS INCOME TAX	33,667.	0.	
REFUND OF EXCISE TAX ON NET INVESTMENT INCOME	281,147.	0.	
REFUND - AO INSURANCE	12,675.	0.	
REFUND OF UNRELATED BUSINESS INCOME TAX	34,998.	0.	
TOTAL TO FORM 990-PF, PART I, LINE 11	-500,061.	-862,548.	

FORM 990-PF

LEGAL FEES

STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
LEGAL FEES IN CONNECTION WITH FOUNDATION MATTERS	14,394.	0.		14,394.
TO FM 990-PF, PG 1, LN 16A	14,394.	0.		14,394.

FORM 990-PF

ACCOUNTING FEES

STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING, TAX RETURN PREPARATION & CONSULTING FEES	107,244.	48,187.		59,057.
AUDIT FEES RELATING TO PREPARATION OF FINANCIAL STATEMENTS & GRANT REVIEW	35,201.	0.		35,201.
TO FORM 990-PF, PG 1, LN 16B	142,445.	48,187.		94,258.

FORM 990-PF

OTHER PROFESSIONAL FEES

STATEMENT 5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
OUTSIDE CONTRACT SERVICES	2,392,674.	0.		2,392,674.
TO FORM 990-PF, PG 1, LN 16C	2,392,674.	0.		2,392,674.

FORM 990-PF

TAXES

STATEMENT 6

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FOREIGN TAXES PAID	65,440.	65,440.		0.
PAYROLL TAXES	33,882.	0.		33,882.
FEDERAL EXCISE TAX ON NET INVESTMENT INCOME	245,000.	0.		0.
FEDERAL EXCISE TAX ON UNDISTRIBUTED INCOME	1,577.	0.		0.
TO FORM 990-PF, PG 1, LN 18	345,899.	65,440.		33,882.

FORM 990-PF

OTHER EXPENSES

STATEMENT 7

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
OFFICE EXPENSE	40,162.	0.		40,162.
PAYROLL FEES	1,727.	0.		1,727.
BANK FEES	10,988.	10,988.		0.
CREDIT CARD FEES	4,691.	0.		4,691.
INVESTMENT MANAGEMENT FEES	386,606.	386,606.		0.
NON-DEDUCTIBLE EXPENSES	2,580.	0.		0.
TO FORM 990-PF, PG 1, LN 23	446,754.	397,594.		46,580.

FORM 990-PF

CORPORATE STOCK

STATEMENT 8

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
MFC 2023 ETF SER TRUST EAGLE CAP SELECT EQUITY ETF	1,601,676.	1,639,641.
MFC 2023 ETF SERIES TRUST II GMO US QUALITYETF	1,601,319.	1,608,539.
MFC SPDR GOLD TR GOLD SHS	331,920.	531,717.
MFC VANGUARD TOTAL WORLD STOCK ETF	3,000,173.	3,144,117.
MFO DOUBLELINE TOTAL RETURN BOND FUND-I	852,098.	717,118.
VANGUARD FTSE DEVELOPED MARKETS ETF	999,972.	1,033,247.
VANGUARD INDEX FDS TOTAL STOCK MARKET ETF	999,974.	1,288,495.
VANGUARD INTERMEDIATE-TERM TRE	4,059,482.	4,104,602.
TOTAL TO FORM 990-PF, PART II, LINE 10B	13,446,614.	14,067,476.

FORM 990-PF

OTHER INVESTMENTS

STATEMENT 9

DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
AACP TAX EXEMPT INVESTORS V L.P	COST	855,843.	1,039,611.
ABDIEL QUALIFIED OFFSHORE PRTNR	COST	1,399,880.	2,851,822.
ADVENT LATIN AMERICAN PRIVATE EQUITY FUND VII-C	COST	309,738.	326,484.
AKO EUROPEAN LONG-ONLY FUND LIMITED	COST	2,600,000.	2,557,360.
ARROWSTREET CAPITAL GLOBAL EQUITY ALPHA EXTENSION FUND CAYMAN	COST	3,986,098.	4,835,110.
ARROWSTREET CAPITAL GLOBAL EQUITY LONG/SHORT FUND LTD	COST	2,374,028.	4,509,573.
ASIA ALTERNATIVES DELAWARE V LP	COST	58,182.	76,776.
BIOPHARMA CREDIT INVESTMENTS V LP	COST	399,135.	385,316.
CA RESOURCES FUND (U.S. TAX-EXEMPT), L.P. - SERIES ADVENT INT'L GPE IX	COST	873,048.	1,275,613.
CA RESOURCES FUND (U.S. TAX-EXEMPT), L.P. - SERIES KPS SPECIAL SITUATIONS FD	COST	561,208.	751,128.
CA RESOURCES FUND (U.S. TAX-EXEMPT), LP-SER ADVENT GPE X	COST	460,951.	630,144.
CAPITAL TODAY EVERGREEN FUND LP	COST	2,478,040.	2,199,508.
CASTLELAKE INCOME OPPORTUNITIES II L.P.	COST	54,220.	854,028.
CENTERBRIDGE PARTNERS RE FND LP	COST	692,980.	766,284.
CF AC CARBON CAYMAN LP	COST	2,000,000.	2,270,306.
CF ARROWSTREET US SMALL CAP EQUITY ALPHA	COST	2,689,103.	2,835,404.
CF ASPEX GLOBAL FUND	COST	2,000,000.	2,276,575.
CF DORSAL CAPITAL PARTNERS LTD SER 133 UNRES	COST	2,000,000.	2,085,537.
CF ELECTRON GLOBAL FUND LTD CL A-2 UNRES SER 26	COST	3,000,000.	3,240,671.
CF POLUNIN DEVELOPING COUNTRIES FUND LLC	COST	1,263,521.	1,243,819.

CF RA CAPITAL HEALTHCARE INTL FD LTD	COST	2,706,835.	3,113,341.
CF RTW INNOVATION OFFSHORE FD LTD	COST	3,000,000.	2,442,229.
CF SAMLYN OFFSHORE, LTD CL A SUB CL 1 SER 670	COST	2,000,000.	2,055,580.
CF SRS PARTNERS LTD CL B	COST	454,324.	859,706.
CF STC-CTF DURABLE COMPANIES	COST	3,991,010.	4,075,402.
CF TWO SIGMA ACTV EXT US ALL CAP EQ KY FD LTD CL A1	COST	3,000,000.	2,942,759.
DIAMETER OFFSHORE FUND L.P	COST	1,414,593.	5,038,564.
ECLIPSE FUND III, LP	COST	562,217.	1,139,847.
ECLIPSE FUND IV AIV, LP	COST	44,236.	0.
ECLIPSE FUND IV, LP	COST	384,219.	607,110.
ECLIPSE FUND V, LP	COST	56,614.	59,527.
ELLIOT INTERNATIONAL LTD	COST	3,601,664.	4,684,945.
FARALLON EQTY PARTNERS INTL LTD	COST	2,262,601.	5,729,647.
FORTRESS CREDIT OPPORTUNITIES FUND V (B) LP	COST	955,258.	1,170,061.
FORTRESS CREDIT OPPORTUNITIES FUND V EXPANSION (B) LP	COST	405,462.	401,742.
GRESHAMQUANT ACAR FUND LLC, NGQF	COST	0.	135,886.
HILLHOUSE FOCUSED GROWTH FUND V FEEDER, LP	COST	186,601.	164,624.
HILLHOUSE FUND IV FEEDER, LP	COST	1,000,000.	1,352,572.
HILLHOUSE FUND V FEEDER LP	COST	153,077.	172,617.
HILLHOUSE VENTURE FUND V FEEDER, LP	COST	240,493.	305,978.
HILLHOUSE VENTURE FUND VI FEEDER LP	COST	69,565.	62,185.
HIMALAYA CAP. INVESTORS (OFF) LP	COST	0.	64,384.
HOLLYPORT SECONDARY FUND LP	COST	134,663.	414,273.
INSOLVE GLOBAL CREDIT FEEDER FUND V AIV, LP	COST	235,036.	923,184.
INSOLVE GLOBAL CREDIT FEEDER FUND V, LP	COST	696,872.	0.
INSOLVE GLOBAL CREDIT FEEDER FUND VI, L.P.	COST	49,722.	131,814.
ISAM SYSTEMATIC TREND SPV LTD	COST	821,443.	1,595,687.
JGB MANAGEMENT, INC	COST	1,007,019.	999,915.
LAZARD EMERGING MARKET EQUITY STRATEGIES LP	COST	872,877.	874,227.
LAZARD HEDGE STRATEGIES OFFSHORE IUZ2	COST	7,876,734.	10,012,220.
LAZARD INTERNATIONAL EQUITY STRATEGIES LP	COST	2,879,018.	2,905,599.
LAZARD PRIVATE MARKET OPPORTUNITIES LP	COST	10,699,093.	13,330,119.
LAZARD US EQUITY STRATEGIES LP	COST	1,066,959.	2,119,392.
LIBREMAX DISLOCATION FUND LP	COST	19,227.	73,256.
LIFTBRIDGE COMMERCIAL OFFSHORE FUND 2, LTD	COST	690,468.	597,155.
MANGROVE PARTNERS FUND (CAYMAN)	COST	0.	63,757.
MEP CAPITAL III, L.P.	COST	379,820.	379,551.
MEP CAPITAL IV, L.P.	COST	180,361.	176,026.
MFO DFA INVT DIMENSIONS GROUP INC EMERGING	COST	2,337,130.	2,237,247.
NEWTYN TE PARTNERS, LP	COST	2,205,486.	2,356,961.
OVERLOOK PARTNERS FUND LP	COST	2,127,587.	2,737,761.
PALMER SQUARE MULTI-ASSET CREDIT OFFSHORE	COST	4,000,000.	4,063,261.

BIG WIN PHILANTHROPY, INC.

82-0843080

SECTION 32 FUND 3, LP	COST	221,853.	385,341.
SECTION 32 FUND 4, LP	COST	402,239.	484,837.
SECTION 32 FUND 5, LP	COST	144,758.	153,401.
SURGOCAP OFFSHORE FUND LP	COST	2,000,000.	3,030,840.
SUSTAINABLE ASSET FUND II LP	COST	666,648.	1,005,793.
SUSTAINABLE ASSET FUND III (US FEEDER), LP		364,761.	361,942.
THE ENGINE ACCELERATOR FUND I L.P	COST	724,865.	2,183,043.
THE ENGINE FOLLOW-ON FUND I, L.P.	COST	201,682.	226,629.
THE ENGINE FUND II, LP	COST	255,183.	313,270.
TIGER GLOBAL LONG OPPRTY LTD	COST	878,152.	812,809.
TIGER GLOBAL PRIV. INVSTMNT XI LP	COST	1,987,146.	2,114,343.
TIGER GLOBAL PRIV. INVSTMNT XII LP	COST	912,081.	1,008,515.
TIGER GLOBAL PRIVATE INVESTMENT PARTNERS XIV		895,550.	299,435.
TIGER GLOBAL PRIVATE INVESTMENT PARTNERS XV	COST	712,409.	476,616.
TPG PUBLIC EQUITY PARTNERS LP	COST	1,811,497.	2,318,915.
VENBIO GLOBAL STRATEGIC FUND IV, L.P.	COST	352,668.	338,169.
VERSANT VENTURE CAPITAL VII LP	COST	1,342,441.	1,599,130.
VOR OPPORTUNITIES FUND LTD SER E	COST	2,162,756.	3,415,228.
WELLINGTON GLOBAL RESEARCH EQUITY EXTENDED FUND, L.P.	COST	4,892,441.	6,206,226.
WNDRCO, LLC	COST	953,881.	2,127,171.
XIANG HE FUND II, LP	COST	773,520.	1,177,057.
YIHENG CAP. OFFSHORE PRTNRS LTD	COST	0.	1.
TOTAL TO FORM 990-PF, PART II, LINE 13		117,480,790.	149,619,891.

FORM 990-PF	OTHER ASSETS		STATEMENT 10
DESCRIPTION	BEGINNING OF YR BOOK VALUE	END OF YEAR BOOK VALUE	FAIR MARKET VALUE
SECURITY DEPOSIT	299.	299.	299.
REDEMPTIONS RECEIVABLE	694,157.	3,198,818.	3,198,818.
SUBSCRIPTIONS RECEIVABLE	410,537.	0.	0.
TO FORM 990-PF, PART II, LINE 15	1,104,993.	3,199,117.	3,199,117.

FORM 990-PF	OTHER LIABILITIES		STATEMENT 11
DESCRIPTION	BOY AMOUNT	EOY AMOUNT	
SUBSCRIPTIONS PAYABLE	0.	36,182.	
TOTAL TO FORM 990-PF, PART II, LINE 22	0.	36,182.	

FORM 990-PF

PART VII - LIST OF OFFICERS, DIRECTORS
TRUSTEES AND FOUNDATION MANAGERS

STATEMENT 12

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT	
JAMIE COOPER 4 POST OFFICE LANE, UNIT 388 GREENS FARMS, CT 06838	PRESIDENT AND CHAIR 20.00		0.	0.	0.
DR. KESETE ADMASU 4 POST OFFICE LANE, UNIT 388 GREENS FARMS, CT 06838	CHIEF EXECUTIVE OFFICER 5.00		0.	0.	0.
CHRISTOPHER J. KLATELL 4 POST OFFICE LANE, UNIT 388 GREENS FARMS, CT 06838	CHIEF OPERATING OFFICER AND G.C. 40.00	217,284.	0.		0.
SUPROTIK BASU 4 POST OFFICE LANE, UNIT 388 GREENS FARMS, CT 06838	DIRECTOR 1.00		0.	0.	0.
MALIK DECHAMBENOIT 4 POST OFFICE LANE, UNIT 388 GREENS FARMS, CT 06838	DIRECTOR 1.00		0.	0.	0.
MARK DYBUL 4 POST OFFICE LANE, UNIT 388 GREENS FARMS, CT 06838	DIRECTOR 1.00		0.	0.	0.
WILLIAM HANEY 4 POST OFFICE LANE, UNIT 388 GREENS FARMS, CT 06838	DIRECTOR 1.00		0.	0.	0.
NIKOS MAKRIS 4 POST OFFICE LANE, UNIT 388 GREENS FARMS, CT 06838	DIRECTOR 1.00		0.	0.	0.
DR. DZINGAI MUTUMBUKA 4 POST OFFICE LANE, UNIT 388 GREENS FARMS, CT 06838	DIRECTOR 1.00		0.	0.	0.
MADAME LUISA DIOGO 4 POST OFFICE LANE, UNIT 388 GREENS FARMS, CT 06838	DIRECTOR 1.00		0.	0.	0.

BIG WIN PHILANTHROPY, INC.

82-0843080

MICHELLE HARRISON	DIRECTOR			
4 POST OFFICE LANE, UNIT 388	1.00	0.	0.	0.
GREENS FARMS, CT 06838				

ALOYSIUS ORDU	DIRECTOR			
4 POST OFFICE LANE, UNIT 388	1.00	0.	0.	0.
GREENS FARMS, CT 06838				

ROSINE SORI-COULIBALY	DIRECTOR			
4 POST OFFICE LANE, UNIT 388	2.00	0.	0.	0.
GREENS FARMS, CT 06838				

TOTALS INCLUDED ON 990-PF, PAGE 6, PART VII		<u>217,284.</u>	<u>0.</u>	<u>0.</u>
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GRANTEE'S NAME

DIGITAL SKILLS FOUNDATION

GRANTEE'S ADDRESS

1320 CHEMIN DE MARFAY
MIRIBEL-LES-ECHELLES, AUVERNE RHONE-ALPES, FRANCE, 38380

<u>GRANT AMOUNT</u>	<u>DATE OF GRANT</u>	<u>AMOUNT EXPENDED</u>
149,200.	12/31/24	149,200.

PURPOSE OF GRANT

STRENGTHENING ONGOING EFFORTS ON HUMAN CAPITAL DEVELOPMENT THROUGH DIGITAL LITERACY IN RWANDA

ANY DIVERSION BY GRANTEE

NO DIVERSION OF FUNDS BY GRANTEE

FORM 990-PF

OTHER REVENUE

STATEMENT 14

DESCRIPTION	BUS CODE	UNRELATED BUSINESS INC	EXCL CODE	EXCLUDED AMOUNT	RELATED OR EXEMPT FUNC- TION INCOME
OTHER INCOME/LOSS FROM PARTNERSHIPS			14	-862,548.	
PARTNERSHIP INCOME(LOSS) SUBJECT TO UNRELATED BUSINESS INCOME TAX	523000	33667.			
REFUND OF EXCISE TAX ON NET INVESTMENT INCOME			01	281,147.	
REFUND - AO INSURANCE			01	12,675.	
REFUND OF UNRELATED BUSINESS INCOME TAX			01	34,998.	
TOTAL TO FORM 990-PF, PG 12, LN 11		33,667.		-533,728.	

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2024, or fiscal year beginning _____, 2024, and ending _____, 20____

2024

Department of the Treasury
Internal Revenue Service

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.

Name of filer **BIG WIN PHILANTHROPY, INC.** EIN or SSN **82-0843080**

Name and title of officer or person subject to tax **CHRISTOPHER KLATELL
COO**

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not complete more than one line in Part I.**

1a Form 990 check here	<input type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b _____
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b _____
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here	<input checked="" type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b <u>1,204.</u>
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b _____
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b _____
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b _____

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

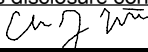
Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize **ANCHIN, BLOCK & ANCHIN LLP** to enter my PIN **13750**
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax  Date **2025-11-17 12:2**

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. **13480713750**
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature **BARRY LIEBERMAN** Date **11/14/25**

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Form **8879-TE** (2024)

Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

2024

For calendar year 2024 or other tax year beginning _____, and ending _____

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is an 501(c)(3).

Department of the Treasury Internal Revenue Service

Open to Public Inspection for 501(c)(3) Organizations Only

Form header section A-F containing organization name (BIG WIN PHILANTHROPY, INC.), address (4 POST OFFICE LANE, UNIT 388), EIN (82-0843080), and book value (138,995,050).

Section G: Check organization type (501(c) corporation checked).

Section H: Check if filing only to claim (Credit from Form 8941, Refund shown on Form 2439, Elective payment amount from Form 3800).

Section I: Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation.

Section J: Enter the number of attached Schedules A (Form 990-T) = 1.

Section K: During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? (Yes No checked).

Section L: The books are in care of ANCHIN BLOCK & ANCHIN LLP Telephone number 212-840-3456.

Part I Total Unrelated Business Taxable Income

Table for Part I with 11 rows. Total unrelated business taxable income is 5,733.

Part II Tax Computation

Table for Part II with 7 rows. Total tax computation is 1,204.

Part III Tax and Payments

Table for Part III with 4 main rows and sub-rows (1a-1d, 3a-3e). Total tax is 1,204.

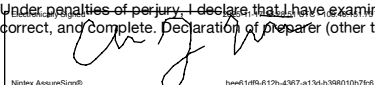
Part III Tax and Payments (continued)			
5	Current net 965 tax liability paid from Form 965-A, Part II, column (k)	5	0.
6a	Payments: Preceding year's overpayment credited to the current year	6a	
b	Current year's estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	6b	
c	Tax deposited with Form 8868	6c	3,000.
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d	
e	Backup withholding (see instructions)	6e	
f	Credit for small employer health insurance premiums (attach Form 8941)	6f	
g	Elective payment election amount from Form 3800	6g	
h	Payment from Form 2439	6h	
i	Credit from Form 4136	6i	
j	Other (see instructions)	6j	
7	Total payments. Add lines 6a through 6j	7	3,000.
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input checked="" type="checkbox"/>	8	67.
9	Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	9	
10	Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	10	1,729.
11	Enter the amount of line 10 you want: Credited to 2025 estimated tax 1,729. Refunded	11	0.

Part IV Statements Regarding Certain Activities and Other Information (see instructions)		Yes	No
1	At any time during the 2024 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here _____		X
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? _____ If "Yes," see instructions for other forms the organization may have to file.		X
3	Enter the amount of tax-exempt interest received or accrued during the tax year \$ _____		
4	Enter available pre-2018 NOL carryovers here \$ _____ Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
5	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		
Business Activity Code		Available post-2017 NOL carryover	
523000		\$ 452,377.	
		\$	
		\$	
		\$	
6a	Reserved for future use		
b	Reserved for future use		

Part V Supplemental Information

Provide any additional information. See instructions.

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.

Sign Here  **Signature of officer** **Date** 2025-11-17 12:28 **Title** COO

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 <input type="checkbox"/> if self-employed	PTIN
	BARRY LIEBERMAN	BARRY LIEBERMAN	11/14/25		P01264445
	Firm's name	ANCHIN, BLOCK & ANCHIN LLP		Firm's EIN	13-0436940
	3 TIMES SQUARE		Phone no.	212-840-3456	
	NEW YORK, NY 10036				

**SCHEDULE A
(Form 990-T)**

Department of the Treasury
Internal Revenue Service

**Unrelated Business Taxable Income
From an Unrelated Trade or Business**

Go to www.irs.gov/Form990T for instructions and the latest information.
Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

1
OMB No. 1545-0047

2024

Open to Public Inspection for
501(c)(3) Organizations Only

A Name of the organization BIG WIN PHILANTHROPY, INC.	B Employer identification number 82-0843080
C Unrelated business activity code (see instructions) 523000	D Sequence: 1 of 1

E Describe the unrelated trade or business **OTHER FINANCIAL INVESTMENTS - DE-MINIMUS RULE**

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales _____			
b Less returns and allowances _____ c Balance	1c		
2 Cost of goods sold (Part III, line 8)	2		
3 Gross profit. Subtract line 2 from line 1c	3		
4 a Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions	4a 69,224.		69,224.
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b		
c Capital loss deduction for trusts	4c		
5 Income (loss) from a partnership or an S corporation (attach statement) STATEMENT 15	5 -35,557.		-35,557.
6 Rent income (Part IV)	6		
7 Unrelated debt-financed income (Part V)	7		
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8		
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9		
10 Exploited exempt activity income (Part VIII)	10		
11 Advertising income (Part IX)	11		
12 Other income (see instructions; attach statement)	12		
13 Total. Combine lines 3 through 12	13 33,667.		33,667.

Part II Deductions Not Taken Elsewhere. See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

1 Compensation of officers, directors, and trustees (Part X)	1	
2 Salaries and wages	2	
3 Repairs and maintenance	3	
4 Bad debts	4	
5 Interest (attach statement). See instructions	5	
6 Taxes and licenses	6	
7 Depreciation (attach Form 4562). See instructions	7	
8 Less depreciation claimed in Part III and elsewhere on return	8a	8b
9 Depletion	9	
10 Contributions to deferred compensation plans	10	
11 Employee benefit programs	11	
12 Excess exempt expenses (Part VIII)	12	
13 Excess readership costs (Part IX)	13	
14 Other deductions (attach statement)	14	
15 Total deductions. Add lines 1 through 14	15	0.
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	33,667.
17 Deduction for net operating loss. See instructions	17 STMT 16 STMT 18	26,934.
18 Unrelated business taxable income. Subtract line 17 from line 16	18	6,733.

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2024

Part III Cost of Goods Sold Enter method of inventory valuation

1 Inventory at beginning of year	1	
2 Purchases	2	
3 Cost of labor	3	
4 Additional section 263A costs (attach statement)	4	
5 Other costs (attach statement)	5	
6 Total. Add lines 1 through 5	6	
7 Inventory at end of year	7	
8 Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	
9 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? <input type="checkbox"/> Yes <input type="checkbox"/> No		

Part IV Rent Income (From Real Property and Personal Property Leased With Real Property)

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

A _____

B _____

C _____

D _____

	A	B	C	D
2 Rent received or accrued				
a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)				
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				
3 Total rents received or accrued. Add line 2c, columns A through D. Enter here and on Part I, line 6, column (A)				0.
4 Deductions directly connected with the income in lines 2a and 2b (attach statement)				
5 Total deductions. Add line 4, columns A through D. Enter here and on Part I, line 6, column (B)				0.

Part V Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

A _____

B _____

C _____

D _____

	A	B	C	D
2 Gross income from or allocable to debt-financed property				
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement)				
b Other deductions (attach statement)				
c Total deductions (add lines 3a and 3b, columns A through D)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5 Average adjusted basis of or allocable to debt-financed property (attach statement)				
6 Divide line 4 by line 5	%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6				
8 Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)				0.
9 Allocable deductions. Multiply line 3c by line 6				
10 Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)				0.
11 Total dividends-received deductions included in line 10				0.

Part VI Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization		2. Employer identification number	Exempt Controlled Organizations			6. Deductions directly connected with income in column 5
			3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	
(1)						
(2)						
(3)						
(4)						
Nonexempt Controlled Organizations						
7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10		
(1)						
(2)						
(3)						
(4)						
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on Part I, line 8, column (B).		
Totals			0.	0.		

Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
		Add amounts in column 2. Enter here and on Part I, line 9, column (A).		Add amounts in column 5. Enter here and on Part I, line 9, column (B).
Totals		0.		0.

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1	Description of exploited activity: _____		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2	
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3	
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4	
5	Gross income from activity that is not unrelated business income	5	
6	Expenses attributable to income entered on line 5	6	
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7	

FORM 990-T (A)	INCOME (LOSS) FROM PARTNERSHIPS	STATEMENT 15
DESCRIPTION		NET INCOME OR (LOSS)
LAZARD PRIVATE MARKET OPPORTUNITIES LP - ORDINARY BUSINESS INCOME (LOSS)		-46,103.
SUSTAINABLE ASSET FUND II, LP - ORDINARY BUSINESS INCOME (LOSS)		2,721.
CA RESOURCES FUND (U.S. TAX-EXEMPT), L.P. - SERIES ADVENT INTL G - OTHER INC		-428.
ADVENT LATIN AMERICAN PRIVATE EQUITY FUND VII - OTHER INCOME (LOSS)		-437.
FORTRESS CREDIT OPPORTUNITIES FUND V (B) LP - ORDINARY BUSINESS INCOME (LOSS)		9,922.
FORTRESS CREDIT OPPORTUNITIES FUND V EXPANSION (B) LP - ORDINARY BUSINESS IN		1,160.
CA RESOURCES FUND (U.S. TAX-EXEMPT), L.P. - SERIES ADVENT INTL G - OTHER INC		-2,368.
ASIA ALTERNATIVES DELAWARE V, LP - OTHER INCOME (LOSS)		-24.
TOTAL INCLUDED ON SCHEDULE A, PART I, LINE 5		-35,557.

FORM 990-T (A)	POST 2017 NOL SCHEDULE	STATEMENT 16
PRIOR YEAR POST 2017 NOL	NOL DEDUCTION	CARRYFORWARD OF POST 2017 NOL
452,377.	26,934.	425,443.

990-T SCH A	POST-2017 NET OPERATING LOSS DEDUCTION			STATEMENT 17
TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
12/31/22	71,208.	0.	71,208.	71,208.
12/31/23	381,169.	0.	381,169.	381,169.
NOL CARRYOVER AVAILABLE THIS YEAR			452,377.	452,377.

SCH A (990-T)	SCHEDULE A NOL DETAIL	STATEMENT 18
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TAXABLE INCOME FROM ALL ENTITIES	33,667.
THIS ENTITIES PORTION OF TAXABLE INCOME	33,667.
THIS ENTITIES PERCENTAGE OF PRE-2018 NET OPERATING LOSS	100.00%
THIS ENTITIES ALLOWED PRE-2018 NET OPERATING LOSS	0.
TAXABLE INCOME AFTER PRE-2018 NET OPERATING LOSS	33,667.
80% INCOME LIMITATION	26,934.
POST-2017 AVAILABLE	452,377.
LESSER OF POST-2017 NET OPERATING LOSS OR 80% LIMITATION	26,934.

FORM 990-T (A)	PART X - COMPENSATION OF OFFICERS, DIRECTORS AND TRUSTEES	STATEMENT 19
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NAME	TITLE	PERCENT	COMPENSATION
JAMIE COOPER	PRESIDENT AND CHAIR	.00%	0.
MARK DYBUL	DIRECTOR	.00%	0.
SUPROTIK BASU	DIRECTOR	.00%	0.
MALIK DECHAMBENOIT	DIRECTOR	.00%	0.
WILLIAM HANEY	DIRECTOR	.00%	0.
NIKOS MAKRIS	DIRECTOR	.00%	0.
CHRISTOPHER KLATELL	COO AND GENERAL COUNSEL	.00%	0.
DZINGAI MUTUMBUKA	DIRECTOR	.00%	0.
LUISA DIOGO	DIRECTOR	.00%	0.
DR. KESETE ADMASU	CEO	.00%	0.
MICHELLE HARRISON	DIRECTOR	.00%	0.
ALOYSIUS ORDU	DIRECTOR	.00%	0.
ROSINE SORI-COULIBALY	DIRECTOR	.00%	0.
TOTAL TO FORM 990-T, SCHEDULE A, PART X			0.

**SCHEDULE D
(Form 1120)**

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.
Go to www.irs.gov/Form1120 for instructions and the latest information.

OMB No. 1545-0123

2024

Name **BIG WIN PHILANTHROPY, INC.** Employer identification number **82-0843080**

Did the corporation dispose of any investment(s) in a qualified opportunity fund during the tax year? Yes No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37				4
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824				5
6 Unused capital loss carryover (attach computation)				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h				7

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				69,224.
11 Enter gain from Form 4797, line 7 or 9				11
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37				12
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824				13
14 Capital gain distributions				14
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h				15 69,224.

Part III Summary of Parts I and II

16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)	16	
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17	69,224.
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the applicable line on other returns	18	69,224.

Note: If losses exceed gains, see *Capital Losses* in the instructions.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on page 1

Social security number or taxpayer identification no.

BIG WIN PHILANTHROPY, INC.

82-0843080

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part II Long-Term. Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See instructions.		(h) Gain or (loss). Subtract column (e) from column (d) & combine the result with column (g)
						(f) Code(s)	(g) Amount of adjustment	
	LAZARD PRIVATE MARKET OPPORTUNITIES LP CA RESOURCES FUND (U.S. TAX-EXEMPT), L.P							62,002. C
								7,222. C
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked)								69,224.

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Underpayment of Estimated Tax by Corporations

Attach to the corporation's tax return. **FORM 990-T**

2024

Go to www.irs.gov/Form2220 for instructions and the latest information.

Name BIG WIN PHILANTHROPY, INC.	Employer identification number 82-0843080
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Note: Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38, on the estimated tax penalty line of the corporation's income tax return, but **do not** attach Form 2220.

Part I Required Annual Payment

1 Total tax (see instructions)		1	1,204.
2 a Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1	2a		
b Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method	2b		
c Credit for federal tax paid on fuels (see instructions)	2c		
d Total. Add lines 2a through 2c	2d		
3 Subtract line 2d from line 1. If the result is less than \$500, do not complete or file this form. The corporation does not owe the penalty	3		1,204.
4 Enter the tax shown on the corporation's 2023 income tax return. See instructions. Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5	4		
5 Required annual payment. Enter the smaller of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3	5		1,204.

Part II Reasons for Filing - Check the boxes below that apply. If any boxes are checked, the corporation **must** file Form 2220 even if it does not owe a penalty. See instructions.

- 6 The corporation is using the adjusted seasonal installment method.
- 7 The corporation is using the annualized income installment method.
- 8 The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

Part III Figuring the Underpayment

		(a)	(b)	(c)	(d)
9 Installment due dates. Enter in columns (a) through (d) the 15th day of the 4th (Form 990-PF filers: Use 5th month), 6th, 9th, and 12th months of the corporation's tax year	9	05/15/24	06/15/24	09/15/24	12/15/24
10 Required installments. If the box on line 6 and/or line 7 above is checked, enter the amounts from Sch A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% (0.25) of line 5 above in each column	10	301.	301.	301.	301.
11 Estimated tax paid or credited for each period. For column (a) only, enter the amount from line 11 on line 15. See instructions	11				
Complete lines 12 through 18 of one column before going to the next column.					
12 Enter amount, if any, from line 18 of the preceding column	12				
13 Add lines 11 and 12	13				
14 Add amounts on lines 16 and 17 of the preceding column	14		301.	602.	903.
15 Subtract line 14 from line 13. If zero or less, enter -0-	15	0.	0.	0.	0.
16 If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-	16		301.	602.	
17 Underpayment. If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18	17	301.	301.	301.	301.
18 Overpayment. If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column	18				

Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17 - no penalty is owed.

For Paperwork Reduction Act Notice, see separate instructions.

Part IV Figuring the Penalty

	(a)	(b)	(c)	(d)
19 Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. (C corporations with tax years ending June 30 and S corporations: Use 3rd month instead of 4th month. Form 990-PF and Form 990-T filers: Use 5th month instead of 4th month.) See instructions 19				
20 Number of days from due date of installment on line 9 to the date shown on line 19	20			
21 Number of days on line 20 after 4/15/2024 and before 7/1/2024	21			
22 Underpayment on line 17 x $\frac{\text{Number of days on line 21} \times 8\% (0.08)}{366}$...	22 \$	\$	\$	\$
23 Number of days on line 20 after 6/30/2024 and before 10/1/2024	23			
24 Underpayment on line 17 x $\frac{\text{Number of days on line 23} \times 8\% (0.08)}{366}$...	24 \$	\$	\$	\$
25 Number of days on line 20 after 9/30/2024 and before 1/1/2025	25			
26 Underpayment on line 17 x $\frac{\text{Number of days on line 25} \times 8\% (0.08)}{366}$...	26 \$	\$	\$	\$
27 Number of days on line 20 after 12/31/2024 and before 4/1/2025	27	SEE ATTACHED WORKSHEET		
28 Underpayment on line 17 x $\frac{\text{Number of days on line 27} \times 7\% (0.07)}{365}$...	28 \$	\$	\$	\$
29 Number of days on line 20 after 3/31/2025 and before 7/1/2025	29			
30 Underpayment on line 17 x $\frac{\text{Number of days on line 29} \times \%}{365}$	30 \$	\$	\$	\$
31 Number of days on line 20 after 6/30/2025 and before 10/1/2025	31			
32 Underpayment on line 17 x $\frac{\text{Number of days on line 31} \times \%}{365}$	32 \$	\$	\$	\$
33 Number of days on line 20 after 9/30/2025 and before 1/1/2026	33			
34 Underpayment on line 17 x $\frac{\text{Number of days on line 33} \times \%}{365}$	34 \$	\$	\$	\$
35 Number of days on line 20 after 12/31/2025 and before 3/16/2026	35			
36 Underpayment on line 17 x $\frac{\text{Number of days on line 35} \times \%}{365}$	36 \$	\$	\$	\$
37 Add lines 22, 24, 26, 28, 30, 32, 34, and 36	37 \$	\$	\$	\$
38 Penalty. Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 34; or the comparable line for other income tax returns	38 \$			67.

* Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at www.irs.gov. You can also call 800-829-4933 to get interest rate information.

Form **8865**

Return of U.S. Persons With Respect to Certain Foreign Partnerships

OMB No. 1545-1668

2024

Department of the Treasury
Internal Revenue Service

Attach to your tax return.
Go to www.irs.gov/Form8865 for instructions and the latest information.

Attachment Sequence No. **865**

Information furnished for the foreign partnership's tax year

beginning **JAN 1**, 2024, and ending **DEC 31**, 2024

Name of person filing this return

Filer's identification number

82-0843080

BIG WIN PHILANTHROPY, INC.

Filer's address (if you aren't filing this form with your tax return)

A Category of filer (see Categories of Filers in the instructions and check applicable box(es)):

1 2 3 4

B Filer's tax year beginning **JAN 1**, 2024, and ending **DEC 31**, 2024

C Filer's share of liabilities: Nonrecourse \$ **180,896**. Qualified nonrecourse financing \$ Other \$

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:

Name

EIN

Address

E Check if any excepted specified foreign financial assets are reported on this form. See instructions

F Information about certain other partners (see instructions)

(1) Name	(2) Address	(3) Identification number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

G1 Name and address of foreign partnership

FORTRESS CREDIT OPPORTUNITIES FUND V (B) LP

P.O. BOX 5098

NEW YORK, NY 10185-5098

2(a) EIN (if any)

98-1439623

2(b) Reference ID number

3 Country under whose laws organized

CAYMAN ISLANDS

4 Date of organization 07/19/2018	5 Principal place of business CAYMAN ISLANDS	6 Principal business activity code number 523900	7 Principal business activity INVESTMENT	8a Functional currency USD	8b Exchange rate (see instructions) 1.000000
--	---	---	---	---	---

H Provide the following information for the foreign partnership's tax year:

1 Name, address, and identification number of agent (if any) in the United States

2 Check if the foreign partnership must file:

Form 1042 Form 8804 Form 1065

Service Center where Form 1065 is filed:

E-FILE

3 Name and address of foreign partnership's agent in country of organization, if any

4 Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different

5 During the tax year, did the foreign partnership pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions

Yes No

If "Yes," enter the total amount of the disallowed deductions \$

6 Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1(b)(14)?

Yes No

7 Were any special allocations made by the foreign partnership?

Yes No

8 Enter the number of Forms 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), attached to this return. See instructions

9 How is this partnership classified under the law of the country in which it's organized?

PARTNERSHIP

10 a Does the filer have an interest in the foreign partnership, or an interest indirectly through the foreign partnership, that's a separate unit under Regulations section 1.1503(d)-1(b)(4) or part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii)? If "No," skip question 10b

Yes No

b If "Yes," does the separate unit or combined separate unit have a dual consolidated loss, as defined in Regulations section 1.1503(d)-1(b)(5)(ii)?

Yes No

11 Does this partnership meet both of the following requirements?

- The partnership's total receipts for the tax year were less than \$250,000.
 - The value of the partnership's total assets at the end of the tax year was less than \$1 million.
- If "Yes," don't complete Schedules L, M-1, and M-2.

Yes No

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form **8865** (2024)

- 12 a** Is the filer of this Form 8865 claiming a foreign-derived intangible income (FDII) deduction (under section 250) with respect to any transaction with the foreign partnership? If "Yes," complete lines 12b, 12c, and 12d. See instructions Yes No
- b** Enter the amount of gross receipts derived from all sales of general property to the foreign partnership that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) _____
- c** Enter the amount of gross receipts derived from all sales of intangible property to the foreign partnership that the filer included in its computation of FDDEI _____
- d** Enter the amount of gross receipts derived from all services provided to the foreign partnership that the filer included in its computation of FDDEI _____
- 13** Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership _____
- 14** At any time during the tax year were any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8? Yes No

Sign Here Only if You're Filing This Form Separately and Not With Your Tax Return. 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 general partner or limited liability company member) is based on all information of which preparer has any knowledge.

Signature of general partner or limited liability company member

Date

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name			Firm's EIN	
	Firm's address			Phone no.	

Schedule A Constructive Ownership of Partnership Interest. Check the boxes that apply to the filer. If you check box **b**, enter the name, address, and U.S. taxpayer identification number (if any) of the person(s) whose interest you constructively own. See instructions.

a Owns a direct interest **b** Owns a constructive interest

Name	Address	Identification number (if any)	Check if foreign person	Check if direct partner

Schedule A-1 Certain Partners of Foreign Partnership (see instructions)

Name	Address	Identification number (if any)	Check if foreign person

AVAILABLE UPON REQUEST

Schedule A-2 Foreign Partners of Section 721(c) Partnership (see instructions)

Name of foreign partner	Address	Country of organization (if any)	U.S. taxpayer identification number (if any)	Check if related to U.S. transferor	Percentage interest	
					Capital	Profits
				<input type="checkbox"/>	%	%
				<input type="checkbox"/>	%	%

Does the partnership have any other foreign person as a direct partner? Yes No

Schedule A-3 Affiliation Schedule. List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership
AVAILABLE UPON REQUEST		APPLIEDFOR		

**SCHEDULE O
(Form 8865)**

(Rev. October 2021)
Department of the Treasury
Internal Revenue Service

**Transfer of Property to a Foreign Partnership
(Under Section 6038B)**

▶ **Attach to Form 8865. See the Instructions for Form 8865.**
▶ **Go to www.irs.gov/Form8865 for instructions and the latest information.**

OMB No. 1545-1668

Name of transferor **BIG WIN PHILANTHROPY, INC.** Filer's identifying number **82-0843080**

Name of foreign partnership **FORTRESS CREDIT OPPORTUNITIES FUN LP** EIN (if any) **98-1439623** Reference ID number (see instr)

- 1 a** Is the partnership a section 721(c) partnership (as defined in Regulations section 1.721(c)-1(b)(14))? See instructions Yes No
b If "Yes," was the gain deferral method applied to avoid the recognition of gain upon the contribution of property? Yes No
2 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? Yes No

Part I Transfers Reportable Under Section 6038B

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Recovery period	(f) Section 704(c) allocation method	(g) Gain recognized on transfer
Cash	12/31/24		129,017.				
Stock, notes receivable and payable, and other securities							
Inventory							
Tangible property used in trade or business							
Intangible property described in section 197(f)(9)							
Intangible property, other than intangible property described in section 197(f)(9)							
Other property							
Totals			129,017.				

3 Enter the transferor's percentage interest in the partnership: (a) Before the transfer **.4500** % (b) After the transfer **.4400** %

Supplemental Information Required To Be Reported (see instructions):

Part II Dispositions Reportable Under Section 6038B

(a) Type of property	(b) Date of original transfer	(c) Date of disposition	(d) Manner of disposition	(e) Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	(g) Gain allocated to partner	(h) Depreciation recapture allocated to partner

Part III Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? Yes No

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 8865.

Schedule O (Form 8865) 10-2021

Form **8865**

Return of U.S. Persons With Respect to Certain Foreign Partnerships

OMB No. 1545-1668

2024

Department of the Treasury
Internal Revenue Service

Attach to your tax return.
Go to www.irs.gov/Form8865 for instructions and the latest information.

Attachment Sequence No. **865**

Information furnished for the foreign partnership's tax year beginning **JAN 1**, 2024, and ending **DEC 31**, 2024

Name of person filing this return

Filer's identification number
82-0843080

BIG WIN PHILANTHROPY, INC.

Filer's address (if you aren't filing this form with your tax return)

A Category of filer (see Categories of Filers in the instructions and check applicable box(es)):

1 2 3 4

B Filer's tax year beginning **JAN 1**, 2024, and ending **DEC 31**, 2024

C Filer's share of liabilities: Nonrecourse \$ Qualified nonrecourse financing \$ Other \$

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:

Name Address EIN

E Check if any excepted specified foreign financial assets are reported on this form. See instructions

F Information about certain other partners (see instructions)

(1) Name	(2) Address	(3) Identification number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

G1 Name and address of foreign partnership
**CAPITAL TODAY EVERGREEN FUND, LP
C/O MAPLES CORPORATE SERVICES LIMITED
P.O. BOX 309, UGLAND HOUSE
GRAND CAYMAN, CAYMAN ISLANDS KY1-1104**

2(a) EIN (if any)
98-1217842
2(b) Reference ID number
3 Country under whose laws organized
CAYMAN ISLANDS

4 Date of organization **10/21/2014** 5 Principal place of business **CAYMAN ISLANDS** 6 Principal business activity code number **525990** 7 Principal business activity **INVESTMENT** 8a Functional currency **USD** 8b Exchange rate (see instructions) **1.000000**

H Provide the following information for the foreign partnership's tax year:

1 Name, address, and identification number of agent (if any) in the United States
2 Check if the foreign partnership must file:
 Form 1042 Form 8804 Form 1065
Service Center where Form 1065 is filed:
E-FILE

3 Name and address of foreign partnership's agent in country of organization, if any
**MAPLES CORPORATE SERVICES LIMITED
P.O. BOX 309, UGLAND HOUSE
GRAND CAYMAN, CAYMAN ISLANDS KY1-110**
4 Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different
**MR. OSMOND CHAN- CHIEF OPERATING OFFI
UNIT 908, LEVEL 9, CYBERPORT 2
100 CYBERPORT ROAD HONG KONG**

5 During the tax year, did the foreign partnership pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions Yes No
If "Yes," enter the total amount of the disallowed deductions \$

6 Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1(b)(14)? Yes No

7 Were any special allocations made by the foreign partnership? Yes No

8 Enter the number of Forms 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), attached to this return. See instructions

9 How is this partnership classified under the law of the country in which it's organized? **EXEMPTED LTD PTPSH**

10 a Does the filer have an interest in the foreign partnership, or an interest indirectly through the foreign partnership, that's a separate unit under Regulations section 1.1503(d)-1(b)(4) or part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii)? If "No," skip question 10b Yes No

b If "Yes," does the separate unit or combined separate unit have a dual consolidated loss, as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? Yes No

11 Does this partnership meet both of the following requirements?
1. The partnership's total receipts for the tax year were less than \$250,000.
2. The value of the partnership's total assets at the end of the tax year was less than \$1 million.
If "Yes," don't complete Schedules L, M-1, and M-2. Yes No

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form **8865** (2024)

- 12 a** Is the filer of this Form 8865 claiming a foreign-derived intangible income (FDII) deduction (under section 250) with respect to any transaction with the foreign partnership? If "Yes," complete lines 12b, 12c, and 12d. See instructions Yes No
- b** Enter the amount of gross receipts derived from all sales of general property to the foreign partnership that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) _____
- c** Enter the amount of gross receipts derived from all sales of intangible property to the foreign partnership that the filer included in its computation of FDDEI _____
- d** Enter the amount of gross receipts derived from all services provided to the foreign partnership that the filer included in its computation of FDDEI _____
- 13** Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership _____
- 14** At any time during the tax year were any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8? Yes No

Sign Here Only if You're Filing This Form Separately and Not With Your Tax Return. 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 general partner or limited liability company member) is based on all information of which preparer has any knowledge.

Signature of general partner or limited liability company member

Date

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name			Firm's EIN	
	Firm's address			Phone no.	

Schedule A Constructive Ownership of Partnership Interest. Check the boxes that apply to the filer. If you check box **b**, enter the name, address, and U.S. taxpayer identification number (if any) of the person(s) whose interest you constructively own. See instructions.

a Owns a direct interest **b** Owns a constructive interest

Name	Address	Identification number (if any)	Check if foreign person	Check if direct partner

Schedule A-1 Certain Partners of Foreign Partnership (see instructions)

Name	Address	Identification number (if any)	Check if foreign person

Schedule A-2 Foreign Partners of Section 721(c) Partnership (see instructions)

Name of foreign partner	Address	Country of organization (if any)	U.S. taxpayer identification number (if any)	Check if related to U.S. transferor	Percentage interest	
					Capital	Profits
				<input type="checkbox"/>	%	%
				<input type="checkbox"/>	%	%

Does the partnership have any other foreign person as a direct partner? Yes No

Schedule A-3 Affiliation Schedule. List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

	Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership
STMT 20					

**SCHEDULE O
(Form 8865)**

(Rev. October 2021)
Department of the Treasury
Internal Revenue Service

**Transfer of Property to a Foreign Partnership
(Under Section 6038B)**

OMB No. 1545-1668

▶ **Attach to Form 8865. See the Instructions for Form 8865.**
▶ **Go to www.irs.gov/Form8865 for instructions and the latest information.**

Name of transferor **BIG WIN PHILANTHROPY, INC.** Filer's identifying number **82-0843080**

Name of foreign partnership **CAPITAL TODAY EVERGREEN FUND, LP
C/O MAPLES CORPORATE SERVICES LIM** EIN (if any) **98-1217842** Reference ID number (see instr)

- 1 a** Is the partnership a section 721(c) partnership (as defined in Regulations section 1.721(c)-1(b)(14))? See instructions Yes No
b If "Yes," was the gain deferral method applied to avoid the recognition of gain upon the contribution of property? Yes No
2 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? Yes No

Part I Transfers Reportable Under Section 6038B

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Recovery period	(f) Section 704(c) allocation method	(g) Gain recognized on transfer
Cash	12/31/24		307,457.				
Stock, notes receivable and payable, and other securities							
Inventory							
Tangible property used in trade or business							
Intangible property described in section 197(f)(9)							
Intangible property, other than intangible property described in section 197(f)(9)							
Other property							
Totals			307,457.				

3 Enter the transferor's percentage interest in the partnership: (a) Before the transfer **.0740** % (b) After the transfer **.0800** %

Supplemental Information Required To Be Reported (see instructions):

Part II Dispositions Reportable Under Section 6038B

(a) Type of property	(b) Date of original transfer	(c) Date of disposition	(d) Manner of disposition	(e) Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	(g) Gain allocated to partner	(h) Depreciation recapture allocated to partner

Part III Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? Yes No

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 8865.

Schedule O (Form 8865) 10-2021

FORM 8865

AFFILIATION SCHEDULE

STATEMENT 20

NAME	ADDRESS	IDENTIFYING NUMBER	TOTAL ORDINARY INCOME OR (LOSS)	CK IF FOR-EIGN P'SH
CTG EVERGREEN INV. IV LTD.	3/F MANDAR HOUSE JOHNSON'S TORTOLA, BRITISH VIRGIN IS	98-1218823		X
CTG EVERGREEN INV. XI LTD.	3/F MANDAR HOUSE JOHNSON'S TORTOLA, BRITISH VIRGIN IS	98-1238317		X
CTG EVERGREEN INV. XV LTD.	3/F MANDAR HOUSE JOHNSON'S TORTOLA, BRITISH VIRGIN IS	98-1261213		X
CTG EVERGREEN INV. XVI LTD	3/F MANDAR HOUSE JOHNSON'S TORTOLA, BRITISH VIRGIN IS	98-1261210		X
CTG EVERGREEN INV. XVII LT	3/F MANDAR HOUSE JOHNSON'S TORTOLA, BRITISH VIRGIN IS	98-1261206		X
CTG EVERGREEN INV. XXI LTD	3/F MANDAR HOUSE JOHNSON'S TORTOLA, BRITISH VIRGIN IS	98-1262381		X
CTG EVERGREEN INV. XXII LT	3/F MANDAR HOUSE JOHNSON'S TORTOLA, BRITISH VIRGIN IS	98-1352182		X
CTG EVERGREEN INV. XXVII L	3/F MANDAR HOUSE JOHNSON'S TORTOLA, BRITISH VIRGIN IS	98-1352427		X
CTG EVERGREEN INV. B LTD.	3/F MANDAR HOUSE JOHNSON'S TORTOLA, BRITISH VIRGIN IS	98-1376060		X
CTG EVERGREEN INV. C LTD.	3/F MANDAR HOUSE JOHNSON'S TORTOLA, BRITISH VIRGIN IS	98-1375864		X
CTG EVERGREEN INV. E LTD.	3/F MANDAR HOUSE JOHNSON'S TORTOLA, BRITISH VIRGIN IS	98-1376071		X
CTG EVERGREEN INV. F LTD.	3/F MANDAR HOUSE JOHNSON'S TORTOLA, BRITISH VIRGIN IS	98-1375869		X
CTG EVERGREEN INV. K LTD.	3/F MANDAR HOUSE JOHNSON'S TORTOLA, BRITISH VIRGIN IS	98-1402018		X
CTG EVERGREEN INV. L LTD.	3/F MANDAR HOUSE JOHNSON'S TORTOLA, BRITISH VIRGIN IS	98-1402053		X
LT GROWTH INV. XXIII LTD.	3/F MANDAR HOUSE JOHNSON'S TORTOLA, BRITISH VIRGIN IS	98-1210640		X
LT GROWTH INV. XXIV LTD.	3/F MANDAR HOUSE JOHNSON'S TORTOLA, BRITISH VIRGIN IS	98-1217844		X
CTG EVERGREEN INV. N LTD.	3/F MANDAR HOUSE JOHNSON'S TORTOLA, BRITISH VIRGIN IS	98-1454655		X

CTG EVERGREEN INV. P 3/F MANDAR HOUSE JOHNSON'S LTD.	98-1454663	X
LT NETWORK INVESTMENT II L	TORTOLA, BRITISH VIRGIN IS 3/F MANDAR HOUSE JOHNSON'S	98-1027787 X
CTG EVERGREEN INV. B ONE L	TORTOLA, BRITISH VIRGIN IS 3/F MANDAR HOUSE JOHNSON'S	98-1550379 X
CTG EVERGREEN INV. C ONE L	TORTOLA, BRITISH VIRGIN IS 3/F MANDAR HOUSE JOHNSON'S	98-1550380 X
CTG EVERGREEN INV. E ONE L	TORTOLA, BRITISH VIRGIN IS 3/F MANDAR HOUSE JOHNSON'S	98-1550386 X
CTG EVERGREEN INV. F ONE L	TORTOLA, BRITISH VIRGIN IS 3/F MANDAR HOUSE JOHNSON'S	98-1550393 X
CTG EVERGREEN INV. H ONE L	TORTOLA, BRITISH VIRGIN IS 3/F MANDAR HOUSE JOHNSON'S	98-1581284 X
CTG EVERGREEN INV. J ONE L	TORTOLA, BRITISH VIRGIN IS 3/F MANDAR HOUSE JOHNSON'S	98-1581581 X
CTG EVERGREEN INV. L ONE L	TORTOLA, BRITISH VIRGIN IS 3/F MANDAR HOUSE JOHNSON'S	98-1584693 X
CTG EVERGREEN INV. M ONE L	TORTOLA, BRITISH VIRGIN IS 3/F MANDAR HOUSE JOHNSON'S	98-1584722 X
CTG EVERGREEN INV. Q ONE L	TORTOLA, BRITISH VIRGIN IS 3/F MANDAR HOUSE JOHNSON'S	98-1584746 X
CTG EVERGREEN INV. R ONE L	TORTOLA, BRITISH VIRGIN IS 3/F MANDAR HOUSE JOHNSON'S	98-1584359 X
CTG EVERGREEN INV. W ONE L	TORTOLA, BRITISH VIRGIN IS 3/F MANDAR HOUSE JOHNSON'S	98-1611691 X
CTG EVERGREEN INV. A TWO L	TORTOLA, BRITISH VIRGIN IS 3/F MANDAR HOUSE JOHNSON'S	98-1556413 X
CTG EVERGREEN INV. B TWO L	TORTOLA, BRITISH VIRGIN IS 3/F MANDAR HOUSE JOHNSON'S	98-1556546 X
CTG EVERGREEN INV. C TWO L	TORTOLA, BRITISH VIRGIN IS 3/F MANDAR HOUSE JOHNSON'S	98-1561150 X
CTG EVERGREEN INV. M TWO L	TORTOLA, BRITISH VIRGIN IS 3/F MANDAR HOUSE JOHNSON'S	98-1612003 X
BEAUTE CTG CORPORATION	TORTOLA, BRITISH VIRGIN IS 3/F MANDAR HOUSE JOHNSON'S	98-1556393 X
CTG EVERGREEN INV. M (HK)	TORTOLA, BRITISH VIRGIN IS 9/F, 249-253 DES VOEUS RD.	98-1455337 X
RISE MEGA LIMITED	CENTRAL, HONG KONG HKG 3/F MANDAR HOUSE JOHNSON'S TORTOLA, BRITISH VIRGIN IS	98-1613030 X

BIG WIN PHILANTHROPY, INC.

82-0843080

TREND MEGA LIMITED 3/F MANDAR HOUSE JOHNSON'S
TORTOLA, BRITISH VIRGIN IS

98-1657465

X

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

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

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

Name of transferor BIG WIN PHILANTHROPY, INC.	Identifying number (see instructions) 82-0843080
---	--

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

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

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

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

Name of partnership	EIN of partnership

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

Part II Transferee Foreign Corporation Information (see instructions)

4 Name of transferee (foreign corporation) DORSAL CAPITAL PARTNERS, LTD - A	5a Identifying number, if any
6 Address (including country) WALKER HOUSE, 87 MARY STREET GEORGE TOWN, GRAND CAYMAN KY1-9001 CAYMAN ISLANDS	5b Reference ID number DORSAL
7 Country code of country of incorporation or organization CJ	
8 Foreign law characterization (see instructions) CORPORATION	

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

Part III Information Regarding Transfer of Property (see instructions)

Section A - Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	11/19/2024		2,000,000.		

10 Was cash the only property transferred? **Yes** **No**
 If "Yes," skip the remainder of Part III and go to Part IV.

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

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

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

12 a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? **Yes** **No**
 If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? **Yes** **No**
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? **Yes** **No**
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

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

13 Did the transferor transfer property described in section 367(d)(4)? **Yes** **No**
 If "No," skip Section C and questions 14a through 15.

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

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

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

Supplemental Part III Information Required To Be Reported (see instructions)

Part IV Additional Information Regarding Transfer of Property (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.
(a) Before .000 % (b) After .250 %
- 17 Type of nonrecognition transaction (see instructions) ► IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
 - a Gain recognition under section 904(f)(3) Yes No
 - b Gain recognition under section 904(f)(5)(F) Yes No
 - c Recapture under section 1503(d) Yes No
 - d Exchange gain under section 987 Yes No
- 19 Did this transfer result from a change in entity classification? Yes No
- 20 a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions) Yes No
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? Yes No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions Yes No

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

OMB No. 1545-0026

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

Attachment
 Sequence No. **128**

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

Name of transferor BIG WIN PHILANTHROPY, INC.	Identifying number (see instructions) 82-0843080
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- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? Yes No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations? Yes No
- b** Did the transferor remain in existence after the transfer? Yes No
 If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

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

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

Name of partnership	EIN of partnership

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

Part II Transferee Foreign Corporation Information (see instructions)

4 Name of transferee (foreign corporation) PALMER SQUARE MULTI-ASSET CREDIT OFFSHORE FUND, L.P.	5a Identifying number, if any 98-1773661
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6 Address (including country) P.O. BOX 309 UGLAND HOUSE, GRAND CAYMAN KY1-1104 CAYMAN ISLANDS	5b Reference ID number
--	-------------------------------

7 Country code of country of incorporation or organization
CJ

8 Foreign law characterization (see instructions)
PARTNERSHIP

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

Part III Information Regarding Transfer of Property (see instructions)

Section A - Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	10/01/2024		4,000,000.		

10 Was cash the only property transferred? **Yes** **No**
 If "Yes," skip the remainder of Part III and go to Part IV.

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

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

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

12 a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? **Yes** **No**
 If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? **Yes** **No**
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? **Yes** **No**
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

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

13 Did the transferor transfer property described in section 367(d)(4)? **Yes** **No**
 If "No," skip Section C and questions 14a through 15.

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

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

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

Supplemental Part III Information Required To Be Reported (see instructions)

Part IV Additional Information Regarding Transfer of Property (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.
(a) Before .000 % (b) After 2.070 %
- 17 Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
 - a Gain recognition under section 904(f)(3) Yes No
 - b Gain recognition under section 904(f)(5)(F) Yes No
 - c Recapture under section 1503(d) Yes No
 - d Exchange gain under section 987 Yes No
- 19 Did this transfer result from a change in entity classification? Yes No
- 20 a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions) Yes No
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ▶ \$ _____
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? Yes No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions Yes No

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

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

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

Name of transferor BIG WIN PHILANTHROPY, INC.	Identifying number (see instructions) 82-0843080
---	--

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

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

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

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

Name of partnership	EIN of partnership

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

Part II Transferee Foreign Corporation Information (see instructions)

4 Name of transferee (foreign corporation) SAMLYN OFFSHORE, LTD.	5a Identifying number, if any
6 Address (including country) 190 EL IN AVENUE GEORGE TOWN, GRAND CAYMAN KY1-9007 CAYMAN ISLANDS	5b Reference ID number SAMLYN
7 Country code of country of incorporation or organization CJ	
8 Foreign law characterization (see instructions) CORPORATION	

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

Part III Information Regarding Transfer of Property (see instructions)

Section A - Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	11/01/2024		2,000,000.		

10 Was cash the only property transferred? **Yes** **No**
 If "Yes," skip the remainder of Part III and go to Part IV.

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

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

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

12 a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? **Yes** **No**
 If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? **Yes** **No**
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? **Yes** **No**
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

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

13 Did the transferor transfer property described in section 367(d)(4)? **Yes** **No**
 If "No," skip Section C and questions 14a through 15.

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

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

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

Supplemental Part III Information Required To Be Reported (see instructions)

Part IV Additional Information Regarding Transfer of Property (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.
(a) Before .000 % (b) After .080 %
- 17 Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
 - a Gain recognition under section 904(f)(3) Yes No
 - b Gain recognition under section 904(f)(5)(F) Yes No
 - c Recapture under section 1503(d) Yes No
 - d Exchange gain under section 987 Yes No
- 19 Did this transfer result from a change in entity classification? Yes No
- 20 a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions) Yes No
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ▶ \$ _____
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? Yes No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions Yes No

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

OMB No. 1545-0026

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

Attachment
 Sequence No. **128**

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

Name of transferor BIG WIN PHILANTHROPY, INC.	Identifying number (see instructions) 82-0843080
---	--

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

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

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

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

Name of partnership	EIN of partnership
CAPITAL TODAY EVERGREEN FUND, LP	98-1217842

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

Part II Transferee Foreign Corporation Information (see instructions)

Name of transferee (foreign corporation) ALLIED BLESS LIMITED	5a Identifying number, if any 98-1611712
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6 Address (including country) MANDAR HOUSE, 3RD FLOOR, P.O. BOX 2196 TORTOLA, VG1110 BRITISH VIRGIN ISLANDS	5b Reference ID number
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7 Country code of country of incorporation or organization
VI

8 Foreign law characterization (see instructions)
CORPORATION

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

Part III Information Regarding Transfer of Property (see instructions)

Section A - Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	12/31/2024		307,457.		

10 Was cash the only property transferred? **Yes** **No**
 If "Yes," skip the remainder of Part III and go to Part IV.

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

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

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

12 a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? **Yes** **No**
 If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? **Yes** **No**
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? **Yes** **No**
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

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

13 Did the transferor transfer property described in section 367(d)(4)? **Yes** **No**
 If "No," skip Section C and questions 14a through 15.

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

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

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

Supplemental Part III Information Required To Be Reported (see instructions)

Part IV Additional Information Regarding Transfer of Property (see instructions)

- 16** Enter the transferor's interest in the transferee foreign corporation before and after the transfer.
(a) Before .000 % (b) After .116 %
- 17** Type of nonrecognition transaction (see instructions) ▶ SECTION 351
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
 - a** Gain recognition under section 904(f)(3) Yes No
 - b** Gain recognition under section 904(f)(5)(F) Yes No
 - c** Recapture under section 1503(d) Yes No
 - d** Exchange gain under section 987 Yes No
- 19** Did this transfer result from a change in entity classification? Yes No
- 20 a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions) Yes No
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ▶ \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? Yes No
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions Yes No

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

OMB No. 1545-0026

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

Attachment
 Sequence No. **128**

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

Name of transferor BIG WIN PHILANTHROPY, INC.	Identifying number (see instructions) 82-0843080
---	--

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

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

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

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

Name of partnership	EIN of partnership
CA RESOURCES FUND (U.S. TAX-EXEMPT), LP - SERIES KPS SPECIAL	84-3054793

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

Part II Transferee Foreign Corporation Information (see instructions)

4 Name of transferee (foreign corporation) DYNAMO HOLDINGS COOPERATIEF U.A.	5a Identifying number, if any 98-1789595
--	---

6 Address (including country) KEIZERSGRACHT 555 AMSTERDAM, 1017 DR NETHERLANDS	5b Reference ID number
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7 Country code of country of incorporation or organization
NL

8 Foreign law characterization (see instructions)
CORPORATION

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

Part III Information Regarding Transfer of Property (see instructions)

Section A - Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	09/20/2024		155,675.		

10 Was cash the only property transferred? **Yes** **No**
 If "Yes," skip the remainder of Part III and go to Part IV.

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

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

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

12 a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? **Yes** **No**
 If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? **Yes** **No**
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? **Yes** **No**
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

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

13 Did the transferor transfer property described in section 367(d)(4)? **Yes** **No**
 If "No," skip Section C and questions 14a through 15.

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

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

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

Supplemental Part III Information Required To Be Reported (see instructions)

Part IV Additional Information Regarding Transfer of Property (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.
(a) Before .000 % (b) After .800 %
- 17 Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
 - a Gain recognition under section 904(f)(3) Yes No
 - b Gain recognition under section 904(f)(5)(F) Yes No
 - c Recapture under section 1503(d) Yes No
 - d Exchange gain under section 987 Yes No
- 19 Did this transfer result from a change in entity classification? Yes No
- 20 a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions) Yes No
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ▶ \$ _____
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? Yes No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions Yes No

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

OMB No. 1545-0026

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

Attachment
 Sequence No. **128**

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

Name of transferor BIG WIN PHILANTHROPY, INC.	Identifying number (see instructions) 82-0843080
---	--

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

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

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

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

Name of partnership	EIN of partnership

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

Part II Transferee Foreign Corporation Information (see instructions)

4 Name of transferee (foreign corporation) ASPEX GLOBAL FUND	5a Identifying number, if any
6 Address (including country) MAPLES CORPORATE SERVICES LIMITED, P.O. BOX 309, UGLAND GRAND CAYMAN, KY1-1104 CAYMAN ISLANDS	5b Reference ID number ASPEXGLOBAL
7 Country code of country of incorporation or organization CJ	
8 Foreign law characterization (see instructions) CORPORATION	
9 Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part III Information Regarding Transfer of Property (see instructions)

Section A - Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	07/01/2024		2,000,000.		

10 Was cash the only property transferred? **Yes** **No**
 If "Yes," skip the remainder of Part III and go to Part IV.

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

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

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

12 a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? **Yes** **No**
 If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? **Yes** **No**
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? **Yes** **No**
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

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

13 Did the transferor transfer property described in section 367(d)(4)? **Yes** **No**
 If "No," skip Section C and questions 14a through 15.

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

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

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

Supplemental Part III Information Required To Be Reported (see instructions)

Part IV Additional Information Regarding Transfer of Property (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.
(a) Before .000 % (b) After .030 %
- 17 Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
 - a Gain recognition under section 904(f)(3) Yes No
 - b Gain recognition under section 904(f)(5)(F) Yes No
 - c Recapture under section 1503(d) Yes No
 - d Exchange gain under section 987 Yes No
- 19 Did this transfer result from a change in entity classification? Yes No
- 20 a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions) Yes No
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ▶ \$ _____
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? Yes No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions Yes No

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

OMB No. 1545-0026

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

Attachment
 Sequence No. **128**

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

Name of transferor BIG WIN PHILANTHROPY, INC.	Identifying number (see instructions) 82-0843080
---	--

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

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

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

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

Name of partnership	EIN of partnership

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

Part II Transferee Foreign Corporation Information (see instructions)

4 Name of transferee (foreign corporation) AKO EUROPEAN LONG-ONLY FUND LIMITED	5a Identifying number, if any
6 Address (including country) C/O AKO CAPITAL LLP ONE NEWMAN STREET, 2ND FLOOR LONDON, W1T 1PB UNITED KINGDOM	5b Reference ID number AKO001
7 Country code of country of incorporation or organization CJ	
8 Foreign law characterization (see instructions) EXEMPTED COMPANY	

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

Part III Information Regarding Transfer of Property (see instructions)

Section A - Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	12/31/2024		2,600,000.		

10 Was cash the only property transferred? **Yes** **No**
 If "Yes," skip the remainder of Part III and go to Part IV.

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

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

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

12 a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? **Yes** **No**
 If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? **Yes** **No**
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? **Yes** **No**
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

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

13 Did the transferor transfer property described in section 367(d)(4)? **Yes** **No**
 If "No," skip Section C and questions 14a through 15.

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

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

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

Supplemental Part III Information Required To Be Reported (see instructions)

Part IV Additional Information Regarding Transfer of Property (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.
(a) Before .000 % (b) After .000 %
- 17 Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
 - a Gain recognition under section 904(f)(3) Yes No
 - b Gain recognition under section 904(f)(5)(F) Yes No
 - c Recapture under section 1503(d) Yes No
 - d Exchange gain under section 987 Yes No
- 19 Did this transfer result from a change in entity classification? Yes No
- 20 a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions) Yes No
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ▶ \$ _____
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? Yes No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions Yes No

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

OMB No. 1545-0026

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

Attachment
 Sequence No. **128**

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

Name of transferor BIG WIN PHILANTHROPY, INC.	Identifying number (see instructions) 82-0843080
---	--

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

Controlling shareholder	Identifying number

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

Name of parent corporation	EIN of parent corporation

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

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

Name of partnership	EIN of partnership

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

Part II Transferee Foreign Corporation Information (see instructions)

4 Name of transferee (foreign corporation) TWO SIGMA ACTIVE EXTENSIONS U.S. ALL CAP EQUITY CAYMAN	5a Identifying number, if any 98-1091357
6 Address (including country) INTERTRUST CORP. SVCS. (CAYMAN) LTD, 190 ELGIN AVENUE, GRAND CAYMAN, KY1-9005 CAYMAN ISLANDS	5b Reference ID number
7 Country code of country of incorporation or organization CJ	
8 Foreign law characterization (see instructions) CORPORATION	
9 Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part III Information Regarding Transfer of Property (see instructions)

Section A - Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	12/01/2024		3,000,000.		

10 Was cash the only property transferred? **Yes** **No**
 If "Yes," skip the remainder of Part III and go to Part IV.

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

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

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

12 a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? **Yes** **No**
 If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? **Yes** **No**
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? **Yes** **No**
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

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

13 Did the transferor transfer property described in section 367(d)(4)? **Yes** **No**
 If "No," skip Section C and questions 14a through 15.

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

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

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

Supplemental Part III Information Required To Be Reported (see instructions)

Part IV Additional Information Regarding Transfer of Property (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.
(a) Before .000 % (b) After .040 %
- 17 Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
 - a Gain recognition under section 904(f)(3) Yes No
 - b Gain recognition under section 904(f)(5)(F) Yes No
 - c Recapture under section 1503(d) Yes No
 - d Exchange gain under section 987 Yes No
- 19 Did this transfer result from a change in entity classification? Yes No
- 20 a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions) Yes No
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ▶ \$ _____
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? Yes No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions Yes No



Anchin, Block & Anchin LLP
Accountants & Advisors
3 Times Square, New York, NY 10036
212-840-3456
www.anchin.com

INSTRUCTIONS FOR FILING
BIG WIN PHILANTHROPY, INC.
December 31, 2024

TAX FORM:	Connecticut Copy of Federal Form 990-PF
DUE DATE:	Mail by: November 17, 2025
SPECIAL INSTRUCTIONS:	Please send a signed and dated copy of Federal Form 990-PF
MAILING INSTRUCTIONS:	The signed form(s), and remittance if any, should be mailed to: Connecticut Attorney General's Office Special Litigation – Charities Unit 165 Capitol Ave. Hartford, CT 06106 It is suggested that the form(s) be sent by certified mail - return receipt requested.

Please retain this instruction sheet with your file copy of the tax return and record payments, as made, in the payment space.



Anchin, Block & Anchin LLP
Accountants & Advisors
3 Times Square, New York, NY 10036
212-840-3456
www.anchin.com

INSTRUCTIONS FOR FILING
BIG WIN PHILANTHROPY, INC.
December 31, 2024

TAX FORM:	Delaware Copy of Federal Form 990-PF
DUE DATE:	Mail by: November 17, 2025
SPECIAL INSTRUCTIONS:	Please send a signed and dated copy of Federal Form 990-PF
MAILING INSTRUCTIONS:	The signed form(s), and remittance if any, should be mailed to: Delaware Department of Justice Carvel State Building 820 N. French St. Wilmington, DE 19801 It is suggested that the form(s) be sent by certified mail - return receipt requested.

Please retain this instruction sheet with your file copy of the tax return and record payments, as made, in the payment space.