Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

▶ **Do not enter social security numbers on this form as it may be made public.**
▶ **Go to www.irs.gov/Form990PF for instructions and the latest information.**

OMB No. 1545-0047

2022

Open to Public Inspection

For calendar year 2022, or tax year beginning 01-01-2022 , and ending 12-31-2022

Name of foundation
ELIAS FOUNDATION

A Employer identification number
13-4092287

Number and street (or P.O. box number if mail is not delivered to street address) 10 OLD ROAD LANE
Room/suite

B Telephone number (see instructions)
(914) 806-9977

City or town, state or province, country, and ZIP or foreign postal code
MOUNT KISCO, NY 10549

C If exemption application is pending, check here ▶ ☐

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

D 1. Foreign organizations, check here............ ▶ ☐
2. Foreign organizations meeting the 85% test, check here and attach computation ... ▶ ☐

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

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

I Fair market value of all assets at end of year (from Part II, col. (c), *line 16)* ▶$ 8,628,623

J Accounting method: ☑ Cash ☐ Accrual ☐ Other (specify)
(Part I, column (d) must be on cash basis.)

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

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

	Line	Description	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc., received (attach schedule)				
	2	Check ▶ ☑ if the foundation is **not** required to attach Sch. B				
	3	Interest on savings and temporary cash investments	7	7		
	4	Dividends and interest from securities . . .	125,635	125,635		
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	119,912			
	b	Gross sales price for all assets on line 6a 310,966				
	7	Capital gain net income (from Part IV, line 2) . . .		119,912		
	8	Net short-term capital gain				
	9	Income modifications				
	10a	Gross sales less returns and allowances				
	b	Less: Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule)				
	12	**Total.** Add lines 1 through 11	245,554	245,554		
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc.	0	0		0
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)	1,534	0		1,534
	b	Accounting fees (attach schedule)	3,769	1,315		2,454
	c	Other professional fees (attach schedule)	144,154	83,729		60,425
	17	Interest				
	18	Taxes (attach schedule) (see instructions) . . .				
	19	Depreciation (attach schedule) and depletion . . .				
	20	Occupancy				
	21	Travel, conferences, and meetings	1,897	0		1,897
	22	Printing and publications				
	23	Other expenses (attach schedule)	34,790	0		34,790
	24	**Total operating and administrative expenses.** Add lines 13 through 23	186,144	85,044		101,100
	25	Contributions, gifts, grants paid	762,420			762,420
	26	**Total expenses and disbursements.** Add lines 24 and 25	948,564	85,044		863,520
	27	Subtract line 26 from line 12:				
	a	**Excess of revenue over expenses and disbursements**	-703,010			
	b	**Net investment income** (if negative, enter -0-)		160,510		
	c	**Adjusted net income** (if negative, enter -0-) . . .				

Part II Balance Sheets

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

	Line	Description	Beginning of year (a) Book Value	End of year (b) Book Value	End of year (c) Fair Market Value
Assets	1	Cash—non-interest-bearing			
	2	Savings and temporary cash investments	916,585	215,144	215,144
	3	Accounts receivable ▶			
		Less: allowance for doubtful accounts ▶			
	4	Pledges receivable ▶			
		Less: allowance for doubtful accounts ▶			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach schedule) ▶ 94,000			
		Less: allowance for doubtful accounts ▶ 0	100,000	94,000	94,000
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U.S. and state government obligations (attach schedule)	0	199,250	194,376
	b	Investments—corporate stock (attach schedule)	3,547,335	3,351,601	8,125,103
	c	Investments—corporate bonds (attach schedule)			
	11	Investments—land, buildings, and equipment: basis ▶			
		Less: accumulated depreciation (attach schedule) ▶			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)			
	14	Land, buildings, and equipment: basis ▶			
		Less: accumulated depreciation (attach schedule) ▶			
	15	Other assets (describe ▶)			
	16	**Total assets** (to be completed by all filers—see the instructions. Also, see page 1, item I)	4,563,920	3,859,995	8,628,623
Liabilities	17	Accounts payable and accrued expenses	1,269	354	
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶)			
	23	**Total liabilities** (add lines 17 through 22)	1,269	354	
Net Assets or Fund Balances		**Foundations that follow FASB ASC 958, check here** ▶ ☑ **and complete lines 24, 25, 29 and 30.**			
	24	Net assets without donor restrictions	4,562,651	3,859,641	
	25	Net assets with donor restrictions			
		Foundations that do not follow FASB ASC 958, check here ▶ ☐ **and complete lines 26 through 30.**			
	26	Capital stock, trust principal, or current funds			
	27	Paid-in or capital surplus, or land, bldg., and equipment fund			
	28	Retained earnings, accumulated income, endowment, or other funds			
	29	**Total net assets or fund balances** (see instructions)	4,562,651	3,859,641	
	30	**Total liabilities and net assets/fund balances** (see instructions)	4,563,920	3,859,995	

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	4,562,651
2	Enter amount from Part I, line 27a	2	-703,010
3	Other increases not included in line 2 (itemize) ▶	3	0
4	Add lines 1, 2, and 3	4	3,859,641
5	Decreases not included in line 2 (itemize) ▶	5	0
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 29	6	3,859,641

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1 a	PUBLICLY TRADED SECURITIES	P		
b				
c				
d				
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	310,966		191,054	119,912
b				
c				
d				
e				

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) **or** Losses (from col.(h))
	(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a				119,912
b				
c				
d				
e				

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 / If (loss), enter -0- in Part I, line 7 }	2	119,912
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8	3	

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1. Date of ruling or determination letter: ________ **(attach copy of letter if necessary–see instructions)**	1	2,231
b	All other domestic foundations enter 1.39% (0.0139) of line 27b. Exempt foreign organizations enter 4% (0.04) of Part I, line 12, col. (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	0
3	Add lines 1 and 2	3	2,231
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	0
5	**Tax based on investment income.** Subtract line 4 from line 3. If zero or less, enter -0-	5	2,231
6	Credits/Payments:		
a	2022 estimated tax payments and 2021 overpayment credited to 2022	6a	7,189
b	Exempt foreign organizations—tax withheld at source	6b	0
c	Tax paid with application for extension of time to file (Form 8868)	6c	0
d	Backup withholding erroneously withheld	6d	0
7	Total credits and payments. Add lines 6a through 6d	7	7,189
8	Enter any **penalty** for underpayment of estimated tax. Check here ☐ if Form 2221 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	4,958
11	Enter the amount of line 10 to be: **Credited to 2023 estimated tax** ▶ 4,958 **Refunded** ▶	11	0

Part VI-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		No
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition.	1b		No
	*If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.*			
c	Did the foundation file **Form 1120-POL** for this year?	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: **(1)** On the foundation. ▶ $ 0 **(2)** On foundation managers. ▶ $ 0			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ $ 0			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities.*	2		No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		No
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes	
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col. (c), and Part XIV.*	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ DE			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? *If "No," attach explanation*	8b		No
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 2022 or the taxable year beginning in 2022? See the instructions for Part XIII. If "Yes," complete Part XIII	9		No
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses.*	10		No

Part VI-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions.	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	

Website address ▶ELIASFOUNDATION.ORG

14 The books are in care of ▶THE FOUNDATION Telephone no. ▶(914) 806-9977

Located at ▶10 OLD ROAD LANE MOUNT KISCO NY ZIP+4 ▶10549

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

		Line	Yes	No
16	At any time during calendar year 2022, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		No
	See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes", enter the name of the foreign			

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.	Line	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)		No
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	1a(2)		No
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	1a(3)		No
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	1a(4)	Yes	
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	1a(5)		No
	(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	1a(6)		No
b	If any answer is "Yes" to 1a(1)–(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions	1b		No
c	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
d	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2022?	1d		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):			
a	At the end of tax year 2022, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2022?	2a		No
	If "Yes," list the years ▶ 20___ , 20___ , 20___ , 20___			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement—see instructions.)	2b		
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here. ▶ 20___ , 20___ , 20___ , 20___			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	3a		No
b	If "Yes," did it have excess business holdings in 2022 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969; **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2022.)*	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2022?	4b		No

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

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

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

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

(a) Name and address	**(b)** Title, and average hours per week devoted to position	**(c)** Compensation **(If not paid, enter -0-)**	**(d)** Contributions to employee benefit plans and deferred compensation	**(e)** Expense account, other allowances
JACQUELINE MANN 10 OLD ROAD LANE MOUNT KISCO, NY 10549	PRESIDENT/EXECUTIVE DIRECTOR 10.00	0	0	0
JAMES E MANN 10 OLD ROAD LANE MOUNT KISCO, NY 10549	SECRETARY 3.00	0	0	0
ALISON MANN 10 OLD ROAD LANE MOUNT KISCO, NY 10549	VICE PRESIDENT 1.00	0	0	0
ANASTASIA MANN 10 OLD ROAD LANE MOUNT KISCO, NY 10549	TREASURER 1.00	0	0	0

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

(a) Name and address of each employee paid more than $50,000	**(b)** Title, and average hours per week devoted to position	**(c)** Compensation	**(d)** Contributions to employee benefit plans and deferred compensation	**(e)** Expense account, other allowances
NONE				

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

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

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

(a) Name and address of each person paid more than $50,000	**(b)** Type of service	**(c)** Compensation
UST-MLT A DIVISION OF BANK OF AMERICA NA 1300 MERRILL LYNCH DRIVE PENNINGTON,NJ 085341501	INVESTMENT MANAGEMENT	83,729

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

Part VIII- Summary of Direct Charitable Activities

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

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

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

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	9,457,107
b	Average of monthly cash balances	1b	349,426
c	Fair market value of all other assets (see instructions)	1c	0
d	**Total** (add lines 1a, b, and c)	1d	9,806,533
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	9,806,533
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions)	4	147,098
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3	5	9,659,435
6	**Minimum investment return.** Enter 5% (0.05) of line 5	6	482,972

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

1	Minimum investment return from Part IX, line 6	1	482,972
2a	Tax on investment income for 2022 from Part V, line 5 — 2a: 2,231		
b	Income tax for 2022. (This does not include the tax from Part V.) — 2b:		
c	Add lines 2a and 2b	2c	2,231
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	480,741
4	Recoveries of amounts treated as qualifying distributions	4	0
5	Add lines 3 and 4	5	480,741
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	480,741

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	863,520
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	863,520

Part XII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2021	(c) 2021	(d) 2022
1 Distributable amount for 2022 from Part X, line 7				480,741
2 Undistributed income, if any, as of the end of 2022:				
a Enter amount for 2021 only.			0	
b Total for prior years: 20___, 20___, 20___		0		
3 Excess distributions carryover, if any, to 2022:				
a From 2017. 199,610				
b From 2018. 509,547				
c From 2019. 331,738				
d From 2020. 557,476				
e From 2021. 757,991				
f **Total** of lines 3a through e	2,356,362			
4 Qualifying distributions for 2022 from Part XI, line 4: ▶ $ 863,520				
a Applied to 2021, but not more than line 2a			0	
b Applied to undistributed income of prior years (Election required—see instructions).		0		
c Treated as distributions out of corpus (Election required—see instructions).	0			
d Applied to 2022 distributable amount				480,741
e Remaining amount distributed out of corpus	382,779			
5 Excess distributions carryover applied to 2022. *(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	2,739,141			
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 2021. Subtract line 4a from line 2a. Taxable amount—see instructions			0	
f Undistributed income for 2022. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2023				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)	0			
8 Excess distributions carryover from 2017 not applied on line 5 or line 7 (see instructions) . . .	199,610			
9 **Excess distributions carryover to 2023.** Subtract lines 7 and 8 from line 6a	2,539,531			
10 Analysis of line 9:				
a Excess from 2018 509,547				
b Excess from 2019 331,738				
c Excess from 2020. . . . 557,476				
d Excess from 2021 757,991				
e Excess from 2022 382,779				

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

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2022, enter the date of the ruling . . . . . . ▶

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

	Tax year	Prior 3 years			(e) Total
	(a) 2022	**(b)** 2021	**(c)** 2020	**(d)** 2019	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part IX for each year listed					
b 85% (0.85) of line 2a					
c Qualifying distributions from Part XI, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon: **a** "Assets" alternative test—enter: **(1)** Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part IX, line 6 for each year listed					
c "Support" alternative test—enter: **(1)** Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

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

1 Information Regarding Foundation Managers:

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

JACQUELINE MANN

JAMES E MANN

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

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

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

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

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

c Any submission deadlines:

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

Part XIV Supplementary Information (continued)

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
ACLU NEW JERSEY PO BOX 32159 NEWARK,NJ 07102		PC	GENERAL OPERATING	10,000
AFGJNEVER AGAIN 225 E 26TH STREET SUITE 1 TUCSON,AZ 85713		PC	GENERAL OPERATING	10,000
ANTONIA PEREZ 159-34 RIVERSIDE DRIVE APT 2A-90 NEW YORK,NY 10032	NONE	I	INDIVIDUAL GRANT (FELLOWSHIP)	25,000
BEND THE ARC PO BOX 1320 SENECA,SC 29679		PC	GENERAL OPERATING	10,000
BRAVEHEARTS MOVE NY ONE ECHO HILLS DOBBS FERRY,NY 10522		PC	GENERAL OPERATING	1,000
BRENNAN CENTER PO BOX 443 HILLSBOROUGH,NC 27278		PC	GENERAL OPERATING	300
BUILDING FROM BELOW PO BOX 11731 DURHAM,NC 27703		PC	GENERAL OPERATING	10,000
CALLIE MACKENZIE JAYNE 151 FIRST AVE KINGSTON,NY 12401	NONE	I	INDIVIDUAL GRANT (FELLOWSHIP)	10,000
CAMPUS BOUND SCHOLARS 17 HOLLY HILL LANE KATONAH,NY 10536		PC	GENERAL OPERATING	4,200
CAROLINA PUBLIC PRESS ATTN ANGIE NEWSOME PO BOX 17595 ASHVILLE,NC 28816		PC	GENERAL OPERATING	25,000
CGDCNY INC FISCAL SPONSOR FOR 100SISTAS 1 ALEXANDER STREET APT 1204 YONKERS,NY 10701		PC	GENERAL OPERATING	1,500
CGDCNY INC FISCAL SPONSOR FOR YONKERS SANCTUARY MOVEMENT 1 ALEXANDER STREET APT 1204 YONKERS,NY 10701		PC	GENERAL OPERATING	1,000
CHILDREN'S VILLAGE ONE ECHO HILLS DOBBS FERRY,NY 10522		PC	GENERAL OPERATING	7,200
COMMUNITY VOICES HEARD 115 E 106TH STREET 3 NEW YORK,NY 10029		PC	GENERAL OPERATING	5,000
DIANA SANCHEZ 82 DELANO AVE 1B YONKERS,NY 10704	NONE	I	INDIVIDUAL GRANT (FELLOWSHIP)	25,000
		PC	GENERAL OPERATING	300

ENVIRONMENT NY 120 BROADWAY NEW YORK,NY 10271				
GABINO TRUJILLO C/O AQUA TURF 6 WESTCHESTER PLAZA SUITE 142 ELMSFORD,NY 10523	NONE	I	INDIVIDUAL GRANT (FELLOWSHIP)	25,000
GEMMA CALINDA 214 W CHESTNUT ST 202 KINGSTON,NY 12401	NONE	I	INDIVIDUAL GRANT (FELLOWSHIP)	25,000
GONZALO CRUZ 131 PONINGO ST B5 PORT CHESTER,NY 10573	NONE	I	INDIVIDUAL GRANT (FELLOWSHIP)	25,000
GRASSROOTS GLOBAL JUSTICE 2000 14TH ST NW SUITE 104 WASHINGTON,DC 20056		PC	GENERAL OPERATING	3,000
HIAS INC 411 FIFTH AVENUE SUITE 1006 NEW YORK,NY 10016		PC	GENERAL OPERATING	5,000
IBRAHIM SIDDIQ 575 E 140TH ST APT 1I BRONX,NY 10454	NONE	I	INDIVIDUAL GRANT (FELLOWSHIP)	10,000
JABIN AHMED 125 JOSLEN BLVD HUDSON,NY 12534	NONE	I	INDIVIDUAL GRANT (FELLOWSHIP)	10,000
JALAL SABUR 5 DAWSON ROAD HILLSDALE,NY 12529	NONE	I	INDIVIDUAL GRANT (FELLOWSHIP)	25,000
JONATHAN ALVAREZ 54 MCGEORY AVE BSMT - LL BRONXVILLE,NY 10708	NONE	I	INDIVIDUAL GRANT (FELLOWSHIP)	25,000
JOSE PINEDA 248 STATE STREET 4B ALBANY,NY 12201	NONE	I	INDIVIDUAL GRANT (FELLOWSHIP)	25,000
JUANITA LEWIS 63 GROVE ST APT 3 NEWBURGH,NY 12550	NONE	I	INDIVIDUAL GRANT (FELLOWSHIP)	10,000
JUST LEADERSHIP USA PO BOX 1730 NEW YORK,NY 10037		PC	GENERAL OPERATING	40,000
KATHLEEN CANCIO 28 BUENA VISTA AVE SPRING VALLEY,NY 10977	NONE	I	INDIVIDUAL GRANT (FELLOWSHIP)	25,000
MANDANA VESSEGHI BOUSHEE 49 GRANDVIEW ACRES RD PHOENICIA,NY 12464	NONE	I	INDIVIDUAL GRANT (FELLOWSHIP)	25,000
MARIA DAUTRUCHE 331 TECUMSEH AVENUE MOUNT VERNON,NY 10553	NONE	I	INDIVIDUAL GRANT (FELLOWSHIP)	25,000
MARIJUANA POLICY PROJECT PO BOX 21824 WASHINGTON,DC 20009		PC	GENERAL OPERATING	10,000
MS 839 - ATTN PTA		PC	GENERAL OPERATING	500

713 CATON AVENUE RM 420 BROOKLYN,NY 11218				
NEIGHBORS LINK 27 COLUMBUS AVE MOUNT KISCO,NY 10549		PC	GENERAL OPERATING	30,000
NEW JERSEY POLICY PERSPECTIVE PO BOX 22766 TRENTON,NJ 08607		PC	GENERAL OPERATING	10,000
NORTHSTAR FUND 365 BOND STREET APT A401 BROOKLYN,NY 11231		PC	GENERAL OPERATING	5,000
NUBIA MARTIN 15 LIVINGSTON AVENUE YONKERS,NY 10705	NONE	I	INDIVIDUAL GRANT (FELLOWSHIP)	25,000
PLANNED PARENTHOOD 434 WEST 33RD STREET NEW YORK,NY 10001		PC	GENERAL OPERATING	300
RUBY OLISEMEKA 526 EAST FIFTH STREET MOUNT VERNON,NY 10553	NONE	I	INDIVIDUAL GRANT (FELLOWSHIP)	25,000
SMWC C/O DREW 56 NORTH ST SUITE 100 PORTLAND,ME 04101		PC	GENERAL OPERATING	30,000
ST PAUL & ST ANDREW UNITED 263 W 86TH STREET NEW YORK,NY 10024		PC	GENERAL OPERATING	5,000
TIDES FOUNDATIONADVOCACY INSTITUTE ATT ACCOUNT RECEIVABLE PO BOX 889385 LOS ANGELES,CA 90088		PC	GENERAL OPERATING	5,000
TONIA CONNOR MITCHELL 10 HENNING DRIVE MONTROSE,NY 10548	NONE	I	INDIVIDUAL GRANT (FELLOWSHIP)	10,000
VERNON BYRON 40 VINE STREET AOT 2 BEACON,NY 12508	NONE	I	INDIVIDUAL GRANT (FELLOWSHIP)	5,000
WESPAC FOUNDATION 77 TARRYTOWN ROAD SUITE 2W WHITE PLAINS,NY 10607		PC	GENERAL OPERATING	60,000
WESTCHESTER CHILDREN'S ASSOCIATION 470 MAMARONECK AVE 410 WHITE PLAINS,NY 10605		PC	GENERAL OPERATING	53,000
WESTCHESTER RESIDENTIAL ORGANIZATION 470 MAMARONECK AVE 410 WHITE PLAINS,NY 10605		PC	GENERAL OPERATING	10,000
WNYC-WQXR 160 VARICK STREET NEW YORK,NY 10013		PC	GENERAL OPERATING	120
WORKERS JUSTICE CENTER NY 9 MAIN STREET KINGSTON,NY 12401		PC	GENERAL OPERATING	20,000
ZELTZYN SANCHEZ	NONE	I	INDIVIDUAL GRANT (FELLOWSHIP)	10,000

22A COTTAGE STREET PORT CHESTER,NY 10573				
Total . . . . ▶ **3a**				762,420
b *Approved for future payment*				
Total . . . . ▶ **3b**				0

Part XV-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions.)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue:					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	7	
4 Dividends and interest from securities			14	125,635	
5 Net rental income or (loss) from real estate:					
a Debt-financed property.					
b Not debt-financed property.					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory			18	119,912	
9 Net income or (loss) from special events:					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue: a					
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e) . .		0		245,554	0

13 **Total.** Add line 12, columns (b), (d), and (e). 13 245,554

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

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

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

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

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

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

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

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

b If "Yes," complete the following schedule.

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

Sign Here

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

Signature of officer or trustee	Date: 2023-11-14	Title

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed ☐	PTIN
FREDERICK MARTENS				P00298107
Firm's name ▶ LUTZ AND CARR CPAS LLP				Firm's EIN ▶13-1655065
Firm's address ▶ 551 FIFTH AVENUE SUITE 400 NEW YORK, NY 10176				Phone no. (212) 697-2299

Additional Data

Return to Form

Software ID:
Software Version:

Form 990PF - Special Condition Description:

Special Condition Description

TY 2022 IRS 990 e-File Render

Name: ELIAS FOUNDATION

EIN: 13-4092287

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING AND TAX SERVICE FEES	2,629	1,315		1,314
BOOKKEEPING	1,140	0		1,140

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TY 2022 IRS 990 e-File Render

Name: ELIAS FOUNDATION

EIN: 13-4092287

Grantee's Name	Grantee's Address	Grant Date	Grant Amount	Grant Purpose	Amount Expended By Grantee	Any Diversion By Grantee?	Dates of Reports By Grantee	Date of Verification	Results of Verification
PEOPLE'S HEALTH MOVEMENT	CHAUSSEE DE HAECHT 53 BRUSSELS BE	2021-05-26	1,006	GENERAL OPERATING	1,006	N/A	RECEIVED IN 2022		THE FOUNDATION WILL NOT UNDERTAKE ANY VERIFICATION OF THE GRANTEE'S REPORT UNLESS THERE IS REASON TO DOUBT THE ACCURACY AND RELIABILITY OF THE REPORT.

TY 2022 IRS 990 e-File Render

Name: ELIAS FOUNDATION

EIN: 13-4092287

Statement:

DELAWARE DOES NOT REQUIRE THE FILING OF FORM 990PF SINCE THE FOUNDATION DOES NOT CONDUCT ANY ACTIVITY IN THE STATE.

Name: ELIAS FOUNDATION

EIN: 13-4092287

Name of Stock	End of Year Book Value	End of Year Fair Market Value
ABBOTT LABS - 3600 SHS	136,828	395,244
ABBVIE INC SHS - 2000 SHS	81,480	323,220
ADVNCD MICRO D INC - 5000 SHS	165,300	323,850
ALPHABET INC SHS CL A - 200 SHS	75,322	352,920
AMAZON COM INC COM - 300 SHS	74,656	504,000
AMERICAN TOWER REIT INC - 1500 SHS	116,834	317,790
APPLE INC - 5400 SHS	87,636	649,650
BLACKSTONE INC - 4500 SHS	58,323	296,760
BRISTOL-MYERS SQUIBB CO - 1200 SHS	67,080	86,340
CIENA CORP - 2000 SHS	42,089	101,960
COCA COLA COM - 4400 SHS	174,185	279,884
COLGATE PALMOLIVE - 2400 SHS	135,036	189,096
ECOLAB INC - 1500 SHS	115,119	218,340
ELI LILLY & CO - 1500 SHS	70,729	548,760
GENL DYNAMICS CORP COM - 1000 SHS	135,982	248,110
GILEAD SCIENCES INC COM - 2400 SHS	73,935	206,040
HONEYWELL INTL INC DEL - 1200 SHS	122,047	257,160
NETFLIX COM INC - 1000 SHS	125,373	294,880
NVIDIA - 4000 SHS	123,116	438,420
PEPSICO INC - 1500 SHS	120,864	270,990
PFIZER INC - 5000 SHS	140,741	256,200
PROCTER & GAMBLE CO - 1200 SHS	99,247	181,872
REGENERON PHARMACTCLS - 500 SHS	236,325	360,745
SERVICENOW INC - 600 SHS	156,928	232,962
UBER TECHNOLOGIES INC - 2000 SHS	91,267	49,460
VERIZON COMMUNICATNS COM - 4000 SHS	201,461	157,600
VISA INC CL A SHRS - 2000 SHS	143,744	415,520
WORKDAY INC CL A - 1000 SHS	179,954	167,330

TY 2022 IRS 990 e-File Render

Name:	ELIAS FOUNDATION
EIN:	13-4092287
US Government Securities - End of Year Book Value:	199,250
US Government Securities - End of Year Fair Market Value:	194,376
State & Local Government Securities - End of Year Book Value:	0
State & Local Government Securities - End of Year Fair Market Value:	0

TY 2022 IRS 990 e-File Render

Name: ELIAS FOUNDATION

EIN: 13-4092287

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
LEGAL SERVICES	1,534	0		1,534

TY 2022 IRS 990 e-File Render

Name: ELIAS FOUNDATION

EIN: 13-4092287

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
OFFICE EXPENSE	1,322	0		1,322
COMPUTER AND INTERNET	1,020	0		1,020
BANK FEES AND CHARGES	230	0		230
ADVISORY COMMITTEE STIPENDS	31,618	0		31,618
STAFF EXPENSE	600	0		600

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TY 2022 IRS 990 e-File Render

Name: ELIAS FOUNDATION

EIN: 13-4092287

Borrower's Name	Relationship to Insider	Original Amount of Loan	Balance Due	Date of Note	Maturity Date	Repayment Terms	Interest Rate	Security Provided by Borrower	Purpose of Loan	Description of Lender Consideration	Consideration FMV
CGDC INC	NONE	120,000	94,000	2019-10	2023-11	PER LOAN DOCUMENT	0 %	NONE	TO HELP BUILD EQUITY		0

TY 2022 IRS 990 e-File Render

Name: ELIAS FOUNDATION

EIN: 13-4092287

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ADMINISTRATIVE CONSULTANT	50,750	0		50,750
GRANT PROGRAM CONSULTANTS	9,075	0		9,075
INVESTMENT FEES	83,729	83,729		0
INTERPRETER	225	0		225
OTHER CONSULTANT AND CONTRACTOR	375	0		375