

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.

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

Name of foundation: STEPHEN M SILBERSTEIN FOUNDATION. A Employer identification number: 91-1852739. B Telephone number: (415) 435-1692. C If exemption application is pending, check here. D 1. Foreign organizations, check here. E If private foundation status was terminated under section 507(b)(1)(A), check here. F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here. H Check type of organization: Section 501(c)(3) exempt private foundation. J Accounting method: Cash.

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).)

Table with 5 columns: (a) Revenue and expenses per books, (b) Net investment income, (c) Adjusted net income, (d) Disbursements for charitable purposes. Rows include: 1 Contributions, gifts, grants, etc., received (772,948); 2 Check if foundation is not required to attach Sch. B; 3 Interest on savings and temporary cash investments (1,318,965); 4 Dividends and interest from securities (2,518,632); 5a Gross rents; 5b Net rental income or (loss); 6a Net gain or (loss) from sale of assets not on line 10 (808,234); 6b Gross sales price for all assets on line 6a (2,065,461); 7 Capital gain net income (from Part IV, line 2) (808,234); 8 Net short-term capital gain; 9 Income modifications; 10a Gross sales less returns and allowances; 10b Less: Cost of goods sold; 10c Gross profit or (loss) (attach schedule); 11 Other income (attach schedule) (217,260); 12 Total. Add lines 1 through 11 (5,636,039); 13 Compensation of officers, directors, trustees, etc. (0); 14 Other employee salaries and wages; 15 Pension plans, employee benefits; 16a Legal fees (attach schedule); 16b Accounting fees (attach schedule) (19,500); 16c Other professional fees (attach schedule) (1,322); 17 Interest; 18 Taxes (attach schedule) (see instructions) (109,171); 19 Depreciation (attach schedule) and depletion; 20 Occupancy; 21 Travel, conferences, and meetings; 22 Printing and publications; 23 Other expenses (attach schedule); 24 Total operating and administrative expenses. Add lines 13 through 23 (129,993); 25 Contributions, gifts, grants paid (5,526,000); 26 Total expenses and disbursements. Add lines 24 and 25 (5,655,993); 27 Subtract line 26 from line 12: a Excess of revenue over expenses and disbursements (-19,954); b Net investment income (if negative, enter -0-) (4,733,098); c Adjusted net income (if negative, enter -0-).

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

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing			
	2 Savings and temporary cash investments	2,294,779	3,940,771	3,940,771
	3 Accounts receivable ▶ _____			
	Less: allowance for doubtful accounts ▶ _____			
	4 Pledges receivable ▶ _____			
	Less: allowance for doubtful accounts ▶ _____			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7 Other notes and loans receivable (attach schedule) ▶ _____			
	Less: allowance for doubtful accounts ▶ _____			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments—U.S. and state government obligations (attach schedule)			
	b Investments—corporate stock (attach schedule)	9,584,185	9,657,133	41,932,641
	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)	47,256,788	46,196,089	105,751,010	
14 Land, buildings, and equipment: basis ▶ _____				
Less: accumulated depreciation (attach schedule) ▶ _____				
15 Other assets (describe ▶ _____)	20,765,469	20,087,274	20,087,274	
16 Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)	79,901,221	79,881,267	171,711,696	
Liabilities	17 Accounts payable and accrued expenses			
	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)	0	0	
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 24, 25, 29 and 30.			
	24 Net assets without donor restrictions			
	25 Net assets with donor restrictions			
	Foundations that do not follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 26 through 30.			
	26 Capital stock, trust principal, or current funds	85,037,111	85,810,059	
	27 Paid-in or capital surplus, or land, bldg., and equipment fund	0	0	
	28 Retained earnings, accumulated income, endowment, or other funds	-5,135,890	-5,928,792	
29 Total net assets or fund balances (see instructions)	79,901,221	79,881,267		
30 Total liabilities and net assets/fund balances (see instructions)	79,901,221	79,881,267		

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	79,901,221
2 Enter amount from Part I, line 27a	2	-19,954
3 Other increases not included in line 2 (itemize) ▶ _____	3	0
4 Add lines 1, 2, and 3	4	79,881,267
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	79,881,267

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 50,000 DFA INTERNATIONAL SMALL COMPANY 1: DFISX		2014-07-21	2022-11-17
b 2,400 SPDR EURO STOXX 50 ETF: FEZ		2014-07-21	2022-11-17
c 5,816 SPDR EURO STOXX 50 ETF:FEZ		2014-07-21	2022-11-17
d 0.10 GOL LINHAS AEREAS INTE FSPONSO		2022-05-20	2022-05-20
e CAPITAL GAINS DIVIDENDS	P		

(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 865,000		915,432	-50,432
b 92,926		99,843	-6,917
c 225,190		241,952	-16,762
d 93			93
e 882,252			882,252

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(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	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col.(h))
a			-50,432
b			-6,917
c			-16,762
d			93
e			882,252

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

808,234

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)

Table with 11 main rows and sub-rows (a-e) for credits and payments. Includes fields for tax under section 511, tax based on investment income, and total tax due/overpayment.

Part VI-A Statements Regarding Activities

Table with 10 main rows (1a-10) regarding activities. Includes questions about political campaigns, unrelated business income, and substantial contributors.

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.
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
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address N/A
14 The books are in care of GHIRARDO CPA Telephone no. (415) 897-5678 Located at 7200 REDWOOD BLVD STE 403 NOVATO CA 94945 ZIP+4
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
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? 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.

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?
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?
(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)?
(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.)
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
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?
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?. 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.)
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?
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.)
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?
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?

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

- 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))?
 - (2)** Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?
 - (3)** Provide a grant to an individual for travel, study, or other similar purposes?
 - (4)** Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions
 - (5)** Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?
- 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
- c** Organizations relying on a current notice regarding disaster assistance check
- d** If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?
If "Yes," attach the statement required by Regulations section 53.4945–5(d).
- 6a** Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?
- b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?
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?
- b** If "Yes", did the foundation receive any proceeds or have any net income attributable to the transaction?
- 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?

	Yes	No
5a(1)		No
5a(2)		No
5a(3)		No
5a(4)		No
5a(5)		No
5b		
5d		
6a		No
6b		No
7a		No
7b		
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
STEPHEN M SILBERSTEIN 1 CLIFF ROAD BELVEDERE, CA 94920	PRESIDENT & TREASURER 4.00	0	0	0
PAUL SILBERSTEIN 5500 BALBOA DRIVE OAKLAND, CA 94611	SECRETARY 4.00	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
NONE		

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 NONE	0
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 NONE	0
2	
3 All other program-related investments. See instructions.	
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	135,376,302
b	Average of monthly cash balances.	1b	3,330,389
c	Fair market value of all other assets (see instructions).	1c	21,889,472
d	Total (add lines 1a, b, and c).	1d	160,596,163
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	160,596,163
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions).	4	2,408,942
5	Net value of noncharitable-use assets. Subtract line 4 from line 3.. . . .	5	158,187,221
6	Minimum investment return. Enter 5% (0.05) of line 5.	6	7,909,361

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	7,909,361
2a	Tax on investment income for 2022 from Part V, line 5.	2a	65,790
b	Income tax for 2022. (This does not include the tax from Part V.).	2b	
c	Add lines 2a and 2b.	2c	65,790
3	Distributable amount before adjustments. Subtract line 2c from line 1.	3	7,843,571
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	7,843,571
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	7,843,571

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	5,526,000
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	5,526,000

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				7,843,571
2 Undistributed income, if any, as of the end of 2022:				
a Enter amount for 2021 only.			4,981,738	
b Total for prior years: 20___, 20___, 20___		0		
3 Excess distributions carryover, if any, to 2022:				
a From 2017.				
b From 2018.				
c From 2019.				
d From 2020.				
e From 2021.				
f Total of lines 3a through e.	0			
4 Qualifying distributions for 2022 from Part XI, line 4: ▶ \$ <u>5,526,000</u>				
a Applied to 2021, but not more than line 2a			4,981,738	
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				544,262
e Remaining amount distributed out of corpus	0			
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	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 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				7,299,309
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)	0			
9 Excess distributions carryover to 2023. Subtract lines 7 and 8 from line 6a	0			
10 Analysis of line 9:				
a Excess from 2018				
b Excess from 2019				
c Excess from 2020.				
d Excess from 2021				
e Excess from 2022				

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

Table with 5 columns: (a) 2022, (b) 2021, (c) 2020, (d) 2019, (e) Total. Rows include questions 1a-1b, 2a-2e, 3a-3c, and 4a-4d regarding private operating foundation status and alternative tests.

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).)
STEPHEN M SILBERSTEIN

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 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 <i>Paid during the year</i> AMERICAN CIVIL LIBERTIES UNION FOUNDATION 1633 MISSION STREET SAN FRANCISCO, CA 94103	N/A	501(C)(3)	DEFEND & PRESERVE INDIVIDUAL RIGHT & LIBERTIES	1,000,000
AMIGOS DE LAS AMERICAS - EAST BAY CHAPTER PO BOX 72321 OAKLAND, CA 94612	N/A	501(C)(3)	PROMOTE YOUTH LEADERSHIP ACROSS THE AMERICAS	16,000
AS YOU SOW 1611 TELEGRAPH AVE OAKLAND, CA 94612	N/A	501(C)(3)	WORKING TOWARD A SAFE, JUST WORKPLACE: APPAREL SUPPLY CHAIN COMPLIANCE PROGRAMS	280,000
CALMATTERS 1007 7TH STREET SACRAMENTO, CA 95814	N/A	501(C)(3)	INFORM CALIFORNIANS THROUGH MEANINGFUL JOURNALISM ABOUT THE PLAYERS, POLITICS, AND INTERESTS THAT SHAPE THE ISSUES THAT AFFECT THEIR LIVES	50,000
CENTER FOR POLITICAL ACCOUNTABILITY 20TH ST NW SUITE 205 WASHINGTON, DC 20036	N/A	501(C)(3)	SUPPORTS POLITICAL ACCOUNTABILITY AND DISCLOSURE	100,000
CENTER ON BUDGET POLICY PRIORITIES 820 FIRST ST NE STE 510 WASHINGTON, DC 20002	N/A	501(C)(3)	FISCAL POLICY AND PUBLIC PROGRAMS	100,000
CITYSIDE JOURNALISM INSTITUTE 1111 BROADWAY SUITE 300 OAKLAND, CA 94607	N/A	501(C)(3)	TO HELP PEOPLE FEEL MORE ENGAGED WITH THEIR CITY AND WITH ONE ANOTHER	75,000
CONGRESSIONAL PROGRESSIVE CAUCUS CENTER 80 F ST NW WASHINGTON, DC 20005	N/A	501(C)(3)	IDENTIFIES AND DEVELOPS SOLUTIONS TO BUILD A MORE JUST, EQUITABLE, AND RESILIENT NATION	75,000
DEMOCRACY NOW PO BOX 693 NEW YORK, NY 10013	N/A	501(C)(3)	SUPPORT PUBLIC RADIO JOURNALISM	200,000
ECONOMIC POLICY INSTITUTE 1333 H ST NW 11TH FLOOR WASHINGTON, DC 20005	N/A	501(C)(3)	THINK TANK TO BROADEN DISCUSSION OF ECONOMIC ISSUES TO INCLUDE LOWER/MIDDLE CLASS	150,000
EDIBLE SCHOOLYARD FOUNDATION 1781 ROSE ST BERKELEY, CA 94703	N/A	501(C)(3)	PROMOTE HEALTHY EATING HABITS FOR SCHOOLCHILDREN	50,000
FOUNDATION FOR THE FUTURE OF LITERATURE AND LITERACY 1569 SOLANO AVENUE 635 BERKELEY, CA 94707	N/A	501(C)(3)	PROMOTE LITERATURE AND LITERACY AMONG PEOPLE OF ALL AGES	150,000
GOOD JOBS FIRST 1616 P STREET NW SUITE 210 WASHINGTON, DC 20036	N/A	501(C)(3)	PROMOTING ACCOUNTABILITY IN ECONOMIC DEVELOPMENT	50,000
GREEN SCIENCE POLICY INSTITUTE PO BOX 5455 BERKELEY, CA 94705	N/A	501(C)(3)	CREATE A SUSTAINABLE RELATIONSHIP AMONG ONE ANOTHER	50,000
	N/A	501(C)(3)	ADVOCATE, PROVIDE	50,000

GREENBELT ALLIANCE 631 HOWARD ST STE 510 SAN FRANCISCO,CA 94105			EXPERTISE ON, AND BUILD SUPPORT BEHIND PUBLIC POLICY AND PLANNING THAT SUPPORTS OPEN SPACE CONSERVATION AND SMART GROWTH.	
INSTITUTE FOR POLICY STUDIES 1301 CONNECTICUT AVE NW SUITE 600 WASHINGTON,DC 20036	N/A	501(C)(3)	BUILDING A MORE EQUITABLE, ECOLOGICALLY SUSTAINABLE, AND PEACEFUL SOCIETY BY TURNING IDEAS INTO ACTION.	50,000
INSTITUTE ON TAXATION & ECONOMIC POLICY 1616 P STREET STE 200 WASHINGTON,DC 20036	N/A	501(C)(3)	ENSURES THAT ELECTED OFFICIALS, MEDIA, AND THE GENERAL PUBLIC HAVE ACCESS TO ACCURATE, TIMELY, AND STRAIGHTFORWARD INFORMATION ON CURRENT AND PROPOSED TAX POLICIES.	75,000
JOHN BURTON FOUNDATIONCOMMUNITY INITIATIVES 220 MONTGOMERY ST 1142 SAN FRANCISCO,CA 94104	N/A	501(C)(3)	PROMOTES VALUES OF NURTURING CHILDREN AND YOUTH WHO ARE LESS FORTUNATE	50,000
MARIN COUNTY BICYCLE COALITION PO BOX 1115 FAIRFAX,CA 94978	N/A	501(C)(3)	IMPROVING OUR COUNTRY'S ROADS, MULTI-USE PATHWAYS, AND OFF-ROAD FACILITIES FOR CYCLISTS AND PEDESTRIANS.	25,000
MEDIA MATTERS FOR AMERICA 1627 K ST NW STE 800 WASHINGTON,DC 20006	N/A	501(C)(3)	EDUCATIONAL RADIO BROADCASTING	400,000
MILITARY RELIGIOUS FREEDOM FOUNDATION 13170 B CENTRAL AVE STE 255 ALBUQUERQUE,NM 87123	N/A	501(C)(3)	PROTECT CONSTITUTIONALLY MANDATED RELIGIOUS FREEDOM	35,000
NATIONAL REDISTRICTING FOUNDATION PO BOX 7459 WASHINGTON,DC 20044	N/A	501(C)(3)	TO DISMANTLE UNFAIR ELECTORAL MAPS AND CREATE A REDISTRICTING SYSTEM BASED ON DEMOCRATIC VALUES	200,000
NATIONAL VOTE AT HOME INSTITUTE PO BOX 65752 WASHINGTON,DC 20035	N/A	501(C)(3)	ENSURE THE SECURITY OF OUR ELECTIONS AND PUTING VOTER'S NEEDS FIRST	250,000
OUTDOOR AFRO 2323 BROADWAY OAKLAND,CA 94612	N/A	501(C)(3)	INSPIRE AND PROMOTE AFRICAN AMERICAN CONNECTIONS AND LEADERSHIP IN NATURE	50,000
PATRIOTIC MILLIONAIRES 1701 K STREET NW SUITE 750 WASHINGTON,DC 20006	N/A	501(C)(3)	COMMITTED TO BUILDING A MORE PROSPEROUS, STABLE, AND INCLUSIVE NATION THROUGH ECONOMIC POLICIES AND POLITICAL PROCESS POLICIES	75,000
PLANNED PARENTHOOD FOUNDATION 434 WEST 33RD STREET NEW YORK,NY 10001	N/A	501(C)(3)	DELIVER HEALTH CARE SERVICES, SEX EDUCUCATION	100,000
PROPUBLICA ONE EXCHANGE PLAZA 23RD FLOOR NEW YORK,NY 10006	N/A	501(C)(3)	INVESTIGATIVE REPORTING	250,000
PUBLIC CITIZEN FOUNDATION 1600 20TH ST NW WASHINGTON,DC 20009	N/A	501(C)(3)	SERVES AS THE PEOPLE'S VOICE IN THE NATION'S CAPITAL.	100,000
RAINFOREST ACTION NETWORK 221 PINE ST 5TH FLOOR	N/A	501(C)(3)	CAMPAIGNS FOR FORESTS	15,000

SAN FRANCISCO,CA 94104	N/A	501(C)(3)	ADDRESSING THE GREATEST THREATS TO THE SF BAY.	30,000
SAN FRANCISCO BAYKEEPER 785 MARKET ST STE 850 SAN FRANCISCO,CA 94103	N/A	501(C)(3)	CREATES AND PRODUCES THEATER THAT PRESENTS A WORKING-CLASS ANALYSIS OF THE VENTS THAT SHAPE OUR SOCIETY, EXPOSE SOCIAL AND ECONOMIC INJUSTICE, AND DEMANDS REVOLUTIONARY CHANGE.	25,000
SAN FRANCISCO MIME TROUPE 855 TREAT AVENUE SAN FRANCISCO,CA 94110	N/A	501(C)(3)	WORKS TO PROTECT & RESTORE THE SAN FRANCISCO BAY	50,000
SAVE THE BAY 1600 BROADWAY STE 300 OAKLAND,CA 94612	N/A	501(C)(3)	AIMS TO PRESERVE NEW DEAL ART AND ARCHITECTURE FROM DESTRUCTION OR PRIVATIZATION AS WELL AS HELPING COMMUNITIES REDISCOVER THEIR HERITAGE	25,000
THE LIVING NEW DEAL 505 MCCONE HALL BERKELEY,CA 94720	N/A	501(C)(3)	ADVOCATES FOR THE PUBLIC INTEREST ON TOPICS SUCH AS THE CLIMATE, INCOME INEQUALITY, AND A FAIR DEMOCRACY	50,000
VOICES FOR PROGRESS 312 ARIZONA AVENUE SANTA MONICA,CA 90401	N/A	501(C)(3)	OFFER INNOVATIVE SOLUTIONS TO GET THE BEST PEOPLE TO WORK FOR THE GOVERNMENT AND THE BEST GOVERNMENT FOR THE PEOPLE	100,000
WASHINTON MONTHLY 1200 18TH STREET NW SUITE 330 WASHINGTON,DC 20036	N/A	501(C)(3)	SUPPORT EDUCATION AND LEARNING	1,000,000
LIGHT THE WAY 1995 UNIVERSITY AVE SUITE 400 BERKELEY,CA 947041070	N/A	501(C)(3)	THROUGH RESEARCH, EDUCATION AND ADVOCACY, SPUR WORKS TO CREATE AN EQUITABLE, SUSTAINABLE AND PROSPEROUS REGION.	50,000
SPUR 654 MISSION STREET SAN FRANCISCO,CA 94105	N/A	501(C)(3)	TO PRESERVE QUALITY PARKS AND GREEN SPACES THAT ARE FUNDAMENTAL FOR SUSTAINING EQUITABLE, RESILIENT COMMUNITIES	75,000
TRUST FOR PUBLIC LAND 101 MONTGOMERY ST SUITE 900 SAN FRANCISCO,CA 94104	N/A	501(C)(3)	TO MAKE TRANSFORMATIVE DISCOVERIES, ENSURE THAT EDUCATION IS MORE ACCESSIBLE AND AFFORDABLE, SHAPE THE FUTURE OF TECHNOLOGY, AND DELIVER COMPASSIONATE HEALTHCARE TO THE PEOPLE IN OUR COMMUNITY AND BEYOND	50,000
UNIVERSITY OF SOUTHERN CALIFORNIA UNIVERISTY PARK CAMPUS ALM 2ND FLOOR - MC 0461 LOS ANGELES,CA 900894017	N/A	501(C)(3)		
Total			3a	5,526,000

b *Approved for future payment*

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Total ▶ **3b**

0

Part XV-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

- 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
4 Dividends and interest from securities
5 Net rental income or (loss) from real estate:
a Debt-financed property.
b Not debt-financed property.
6 Net rental income or (loss) from personal property
7 Other investment income
8 Gain or (loss) from sales of assets other than inventory
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

Table with 5 columns: (a) Business code, (b) Amount, (c) Exclusion code, (d) Amount, (e) Related or exempt function income. Includes rows for interest on savings (14, 1,318,965), dividends (14, 2,518,632), and other investment income (14, 217,260).

12 Subtotal. Add columns (b), (d), and (e). 0 4,863,091 0
13 Total. Add line 12, columns (b), (d), and (e). 13 4,863,091
(See worksheet in line 13 instructions to verify calculations.)

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

Table with 2 columns: 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...

Additional Data

[Return to Form](#)

Software ID:

Software Version:

Form 990PF - Special Condition Description:

Special Condition Description

Schedule B

Schedule of Contributors

OMB No. 1545-0047

(Form 990)
Department of the Treasury
Internal Revenue Service

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

2022

Name of the organization STEPHEN M SILBERSTEIN FOUNDATION	Employer identification number 91-1852739
--	--

Organization type (check one):

Filers of:

Section:

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

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

General Rule

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

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

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

Name of organization
STEPHEN M SILBERSTEIN FOUNDATION

Employer identification number
91-1852739

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	STEPHEN M SILBERSTEIN 1 CLIFF ROAD BELVEDERE, CA 94920	\$ 772,948	<input checked="" type="checkbox"/> Person <input type="checkbox"/> Payroll <input checked="" type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)

Name of organization
STEPHEN M SILBERSTEIN FOUNDATION

Employer identification number

91-1852739

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

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
1	DE - 150 SHARESJBL - 1,343 SHARESKDP - 569 SHARESUNH - 2,125 SHARES	\$ 1,944,343	2022-10-17
-		\$	
-		\$	
-		\$	
-		\$	
-		\$	
-		\$	
-		\$	
-		\$	
-		\$	

Name of organization
STEPHEN M SILBERSTEIN FOUNDATION

Employer identification number

91-1852739

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

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

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	

Additional Data

Return to Form

Software ID:

Software Version:

TY 2022 IRS 990 e-File Render

Name: STEPHEN M SILBERSTEIN FOUNDATION

EIN: 91-1852739

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEES	19,500	19,500		0

TY 2022 IRS 990 e-File Render

Name: STEPHEN M SILBERSTEIN FOUNDATION

EIN: 91-1852739

Identifier	Return Reference	Explanation
EXEMPT STATUS	FORM 990PF	PURSUANT TO IRS LETTER DATED MAY 27, 1998, THE SERVICE HAS DETERMINED THAT:THE STEPHEN M. SILBERSTEIN FOUNDATION IS EXEMPT FROM FEDERAL INCOME TAX UNDER SECTION 501 (A) AS AN ORGANIZATION DESCRIBED IN SECTION 501(C)(3), IS A PRIVATE FOUNDATION WITHIN THE MEANING OF SECTION 509(A), AND THERE WAS NO DETERMINATION WHETHER THE FOUNDATION IS AN OPERATING FOUNDATION AS DEFINED IN SECTION 4942(J)(3).
CAPITAL RECONCILIATION	FORM 990PF, PART II, LINE 27	CAPITAL RECONCILIATION (FORM 990PF, PART II, LINE 27)CAPITAL AT 1/1/20 84,235,234ADD: 2020 CONTRIBUTIONS RECEIVED 801,877CAPITAL AT 12/31/20 85,037,111

TY 2022 IRS 990 e-File Render

Name: STEPHEN M SILBERSTEIN FOUNDATION

EIN: 91-1852739

Name of Stock	End of Year Book Value	End of Year Fair Market Value
COMMON STOCK	9,657,133	41,932,641

TY 2022 IRS 990 e-File Render

Name: STEPHEN M SILBERSTEIN FOUNDATION

EIN: 91-1852739

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
MUTUAL FUNDS & OTHER	AT COST	46,196,089	105,751,010

TY 2022 IRS 990 e-File Render

Name: STEPHEN M SILBERSTEIN FOUNDATION

EIN: 91-1852739

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
MORTGAGES RECEIVABLE	20,578,763	20,078,763	20,078,763
DISTRIBUTION RECEIVABLE	177,522	0	0
DIVIDENDS RECEIVABLE	9,184	8,511	8,511

TY 2022 IRS 990 e-File Render

Name: STEPHEN M SILBERSTEIN FOUNDATION

EIN: 91-1852739

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
G.S. MEZZANINE PTRS 2006 OFFSHORE LP	13,430	13,430	13,430
BROOKDALE INTERNATIONAL PARTNERS	203,830	203,830	203,830

TY 2022 IRS 990 e-File Render

Name: STEPHEN M SILBERSTEIN FOUNDATION

EIN: 91-1852739

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT FEES	1,322	1,322		0

TY 2022 IRS 990 e-File Render

Name: STEPHEN M SILBERSTEIN FOUNDATION

EIN: 91-1852739

Name	Address
STEPHEN M SILBERSTEIN	1 CLIFF ROAD BELVEDERE, CA 94920

TY 2022 IRS 990 e-File Render

Name: STEPHEN M SILBERSTEIN FOUNDATION

EIN: 91-1852739

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOREIGN TAXES	31,271	31,271		0
INCOME TAXES	77,500	77,500		0
STATE FILING FEES	400	400		0