

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

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) ▶\$ 10,475,034		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐	
J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)			

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)				
	2 Check ☒ if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	10	10		
	4 Dividends and interest from securities . . .	115,311	115,311		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	1,063,789			
	b Gross sales price for all assets on line 6a 1,809,963				
	7 Capital gain net income (from Part IV, line 2) . . .		1,063,789		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	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	1,179,110	1,179,110		
	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)	412	0		412
	b Accounting fees (attach schedule)	5,538	1,674		3,864
	c Other professional fees (attach schedule)	255,442	78,504		176,938
	17 Interest				
	18 Taxes (attach schedule) (see instructions) . . .				
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings	42,781	0		42,781
	22 Printing and publications				
	23 Other expenses (attach schedule)	69,320	0		69,320
	24 Total operating and administrative expenses. Add lines 13 through 23	373,493	80,178		293,315
	25 Contributions, gifts, grants paid	1,300,587			1,300,587
	26 Total expenses and disbursements. Add lines 24 and 25	1,674,080	80,178		1,593,902
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	-494,970			
	b Net investment income (if negative, enter -0-)		1,098,932		
	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	215,144	221,787	221,787	
	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	94,000	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)	199,250	99,623	99,086	
	b	Investments—corporate stock (attach schedule)	3,351,601	2,950,304	10,060,161	
	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)	3,859,995	3,365,714	10,475,034		
Liabilities	17	Accounts payable and accrued expenses	354	1,043		
	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).	354	1,043		
Net Assets or Fund Balances		Foundations that follow FASB ASC 958, check here ▶ ☒ and complete lines 24, 25, 29 and 30.				
	24	Net assets without donor restrictions	3,859,641	3,364,671		
	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)	3,859,641	3,364,671		
	30	Total liabilities and net assets/fund balances (see instructions) .	3,859,995	3,365,714		

Part III Analysis of Changes in Net Assets or Fund Balances			
1	Total net assets or fund balances at beginning of year—Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return)	1	3,859,641
2	Enter amount from Part I, line 27a	2	-494,970
3	Other increases not included in line 2 (itemize) ▶ _____	3	0
4	Add lines 1, 2, and 3	4	3,364,671
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	3,364,671

Part IV Capital Gains and Losses for Tax on Investment Income

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

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 1,809,963		746,174	1,063,789
b			
c			
d			
e			

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			1,063,789
b			
c			
d			
e			

2 Capital gain net income or (net capital loss)

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

If gain, also enter in Part I, line 7
If (loss), enter -0- in Part I, line 7

2

3

1,063,789

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	15,275
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	15,275
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	15,275
6	Credits/Payments:		
a	2023 estimated tax payments and 2022 overpayment credited to 2023	6a	4,958
b	Exempt foreign organizations—tax withheld at source	6b	0
c	Tax paid with application for extension of time to file (Form 8868)	6c	16,000
d	Backup withholding erroneously withheld	6d	0
7	Total credits and payments. Add lines 6a through 6d	7	20,958
8	Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached.	8	0
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid.	10	5,683
11	Enter the amount of line 10 to be: Credited to 2024 estimated tax 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?		Yes	No
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.			No
	<i>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.</i>			
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? <i>If "Yes," attach a detailed description of the activities.</i>	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? <i>If "Yes," attach a conformed copy of the changes</i>	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? <i>If "Yes," attach the statement required by General Instruction T.</i>	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? <i>If "Yes," complete Part II, col. (c), and Part XIV.</i>	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? <i>If "No," attach explanation</i> .	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 2023 or the taxable year beginning in 2023? See the instructions for Part XIII. <i>If "Yes," complete Part XIII</i>	9		No
10	Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i>	10		No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," attach schedule. See instructions.</i>	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? <i>If "Yes," attach statement. See instructions</i>	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ ELIASFOUNDATION.ORG	13	Yes	
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		
16	At any time during calendar year 2023, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for FinCEN Form 114. <i>If "Yes", enter the name of the foreign country</i> ▶	16	Yes	No
				No

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 2023?
- 2** Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):
- a** At the end of tax year 2023, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2023?
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 2023 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969; **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period?(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2023.).
- 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 2023?

	Yes	No
1a(1)		No
1a(2)		No
1a(3)		No
1a(4)		No
1a(5)		No
1a(6)		No
1b		
1d		No
2a		No
2b		
3a		No
3b		
4a		No
4b		No

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)

Yes

5a(4)

No

5a(5)

No

5b

No

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
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

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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	78,504
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	

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	9,247,060
b	Average of monthly cash balances.	1b	179,662
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	9,426,722
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	9,426,722
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions).	4	141,401
5	Net value of noncharitable-use assets. Subtract line 4 from line 3.. . . .	5	9,285,321
6	Minimum investment return. Enter 5% (0.05) of line 5.	6	464,266

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	464,266
2a	Tax on investment income for 2022 from Part V, line 5.	2a	15,275
b	Income tax for 2022. (This does not include the tax from Part V.).	2b	
c	Add lines 2a and 2b.	2c	15,275
3	Distributable amount before adjustments. Subtract line 2c from line 1.	3	448,991
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	448,991
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	448,991

Part XI Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26.	1a	1,593,902
b	Program-related investments—total from Part VIII-B	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part XII, line 4.. . . .	4	1,593,902

Part XII

Undistributed Income (see instructions)

		(a) Corpus	(b) Years prior to 2022	(c) 2022	(d) 2023
1 Distributable amount for 2023 from Part X, line 7					448,991
2 Undistributed income, if any, as of the end of 2022:					
a Enter amount for 2022 only.				0	
b Total for prior years: 20 ____, 20 ____, 20 ____			0		
3 Excess distributions carryover, if any, to 2022:					
a From 2018.	509,547				
b From 2019.	331,738				
c From 2020.	557,476				
d From 2021.	757,991				
e From 2022.	382,779				
f Total of lines 3a through e.		2,539,531			
4 Qualifying distributions for 2023 from Part XI, line 4: ▶ \$ 1,593,902					
a Applied to 2022, but not more than line 2a				0	
b Applied to undistributed income of prior years (Election required—see instructions).			0		
c Treated as distributions out of corpus (Election required—see instructions).		0			
d Applied to 2023 distributable amount					448,991
e Remaining amount distributed out of corpus		1,144,911			
5 Excess distributions carryover applied to 2023. (If an amount appears in column (d), the same amount must be shown in column (a).)		0			0
6 Enter the net total of each column as indicated below:					
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5		3,684,442			
b Prior years' undistributed income. Subtract line 4b from line 2b.			0		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed			0		
d Subtract line 6c from line 6b. Taxable amount—see instructions.			0		
e Undistributed income for 2022. Subtract line 4a from line 2a. Taxable amount—see instructions.				0	
f Undistributed income for 2023. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2024					0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions).		0			
8 Excess distributions carryover from 2018 not applied on line 5 or line 7 (see instructions)		509,547			
9 Excess distributions carryover to 2024. Subtract lines 7 and 8 from line 6a		3,174,895			
10 Analysis of line 9:					
a Excess from 2019	331,738				
b Excess from 2020	557,476				
c Excess from 2021.	757,991				
d Excess from 2022	382,779				
e Excess from 2023	1,144,911				

Part XIII

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

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

Tax year	Prior 3 years			(e) Total
(a) 2023	(b) 2022	(c) 2021	(d) 2020	

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Part

1 Information Regarding Foundation Managers:



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

Recipient	If recipient is an individual, show any relationship to any foundation manager	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				

	or substantial contributor	recipient		
Entity				

Paid during the year		P C	GALA - NO TICKETS	5,000
914UNITED PO BOX 867 YONKERS,NY 10701				
ACLU NEW JERSEY POST OFFICE BOX 32159 NEWARK,NJ 07102		P C	GENERAL OPERATING - BOARD DISCRETIONARY	5,000
ADVOCACY INSTITUTE ATT ACCOUNT RECEIVABLE PO BOX 889385 LOS ANGELES,CA 90088		P C	GENERAL OPERATING	5,000
AFGJNEVER AGAIN 169 MADISON AVE STE 11340 NEW YORK,NY 10016		P C	GENERAL OPERATING - BOARD DISCRETIONARY	10,000
ALISHA KOHN 18 WATSON ROAD POUGHKEEPSIE,NY 12603	NONE	I	INDIVIDUAL GRANT (FELLOWSHIP)	25,000
AMERICAN FRIENDS SERVICE COMITTEE 1501 CHERRY STREET PHILADELPHIA,PA 19102		P C	GENERAL OPERATING - BOARD DISCRETIONARY	79,000
ANTONIA PEREZ 159-34 RIVERSIDE DRIVE APT 2A-90 NEW YORK,NY 10032	NONE	I	INDIVIDUAL GRANT (FELLOWSHIP)	25,000
ASANI HEARTBEAT 9926 GRANT ST NEW ORLEANS,LA 70127		P C	GENERAL OPERATING - BOARD DISCRETIONARY	10,000
BARD COLLEGE PO BOX 500 ANNANDALEONHUDSON,NY 12504		P C	GENERAL OPERATING - BOARD DISCRETIONARY	1,000
BCDP PO BOX 5 WEST STOCKBRIDGE,MA 01266		P C	GENERAL OPERATING - BOARD DISCRETIONARY	1,000
BEND THE ARC PO BOX 1320 SENECA,SC 29679		P C	GENERAL OPERATING - BOARD DISCRETIONARY	10,000
BOYS AND GIRLS CLUB OF NEW ROCHELLE MASCARA CLUBHOUSE 79 7TH STREET NEW ROCHELLE,NY 10801		P C	GENERAL OPERATING - BOARD DISCRETIONARY	10,000
BRENNAN CENTER PO BOX 443 HILLSBOROUGH,NC 27278		P C	GENERAL OPERATING - BOARD DISCRETIONARY	300
CALLIE MACKENZIE JAYNE 151 FIRST AVE KINGSTON,NY 12401	NONE	I	INDIVIDUAL GRANT (FELLOWSHIP)	5,000
CAMPUS BOUND SCHOLARS C/O LAURA JAFFE 17 HOLLY HILL LANE KATONAH,NY 10536		P C	GENERAL OPERATING - BOARD DISCRETIONARY	4,200
CAROLINA PUBLIC PRESS ATTN ANGIE NEWSOME PO BOX 17595 ASHVILLE,NC 28816		P C	GENERAL OPERATING - BOARD DISCRETIONARY	175,000
CHILDREN'S VILLAGE ONE ECHO HILLS DOBBS FERRY,NY 10522		P C	GENERAL OPERATING - BOARD DISCRETIONARY	107,450
CITY OF PORTLAND 389 CONGRESS STREET PORTALND,ME 04101		P C	GENERAL OPERATING - BOARD DISCRETIONARY	2,052
COLLEGE AND COMMUNITY FELLOWSHIP 475 RIVERSIDE DRIVE SUITE 1626 NEW YORK,NY 10115		P C	GENERAL OPERATING - BOARD DISCRETIONARY	2,000
COMMUNITY VOICES HEARD 115 E 106TH ST 3 NEW YORK,NY 10029		P C	GALA - NO TICKETS	5,000
CROSS CATHOLIC OUTREACH PO BOX 273908 BOCA RATON,FL 33427		P C	GENERAL OPERATING - BOARD DISCRETIONARY	1,000
DIANA SANCHEZ 82 DELANO AVE 1B YONKERS,NY 10704	NONE	I	INDIVIDUAL GRANT (FELLOWSHIP)	25,000
DOMESTIC WORKERS UNITED BEND THE ARC PO BOX 1320 SENECA,SC 29679		P C	GENERAL OPERATING	10,000
DONNAY EDMUND 43 COUNTY RT 26A APT 2 STUYVESANT,NY 12173	NONE	I	INDIVIDUAL GRANT (FELLOWSHIP)	25,000
ELIZABETH RYAN 110 UNION STREET APT 1 HUDSON,NY 12534	NONE	I	INDIVIDUAL GRANT (FELLOWSHIP)	25,000
ELMER'S REVREDWOOD GOFUND ME 8605 SANTA MONICA BLVD 88639 WEST HOLLYWOOD,CA 90069		P C	GENERAL OPERATING - BOARD DISCRETIONARY	575
ENVIRONMENT NY 120 BROADWAY NEW YORK,NY 10271		P C	GENERAL OPERATING - BOARD DISCRETIONARY	300
FAIRFIELD COUNTY COMMUNITY FUND 40 RICHARDS AVE NORWALK,CT 06854		P C	GENERAL OPERATING - BOARD DISCRETIONARY	10,000
FAITH CRUSADE MONTGOMERY RESCUE 17 MILDRED STREET MONTGOMERY,AL 36104		P C	GENERAL OPERATING - BOARD DISCRETIONARY	15,000
FEEDING WESTCHESTER 200 CLEARBROOK RD ELMSFORD,NY 10523		P C	GENERAL OPERATING - BOARD DISCRETIONARY	526
GONZALO CRUZ 131 PONINGO ST B5 PORT CHESTER,NY 10573	NONE	I	INDIVIDUAL GRANT (FELLOWSHIP)	25,000
GREG MINGO 273 SPRING STREET OSSINING NY 10562 OSSINING,NY 10562	NONE	I	INDIVIDUAL GRANT (FELLOWSHIP)	25,000
HIGHLANDER RESEARCH & EDUCATION 1959 HIGHLANDER WAY NEW MARKET,TN 37820		P C	GENERAL OPERATING - BOARD DISCRETIONARY	3,000
HORACE GREELEY SCHOLARSHIP FUND PO BOX 242 CHAPPAQUA,NY 10514		P C	GENERAL OPERATING - BOARD DISCRETIONARY	1,000
HOOR CHILDREN 36-11 12TH STREET LONG ISLAND CITY,NY 11106		P C	GENERAL OPERATING - BOARD DISCRETIONARY	2,000
IBRAHIM SIDDIQ 575 E 140TH ST APT 1I BRONX,NY 10454	NONE	I	INDIVIDUAL GRANT (FELLOWSHIP)	5,000
INT'L RESCUE COMMITTEE PO BOX 6068 ALBERT LEA,MN 56007		P C	GENERAL OPERATING - BOARD DISCRETIONARY	5,000
JABIN AHMED 125 JOSLEN BLVD HUDSON,NY 12534	NONE	I	INDIVIDUAL GRANT (FELLOWSHIP)	5,000
JALAL SABUR 4872 ROUTE 9G GERMANTOWN,NY 12526	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)	50,000
JUST LEADERSHIP USA PO BOX 1730 NEW YORK,NY 10037		P C	GENERAL OPERATING - BOARD DISCRETIONARY	6,139
KATHLEEN CANCIO 27 BUENA VISTA AVE SPRING VALLLEY,NY 10977	NONE	I	INDIVIDUAL GRANT (FELLOWSHIP)	10,000
LAURA GARCIA BALBUENA 182 MONTGOMERY ST NEWBURGH,NY 12550	NONE	I	INDIVIDUAL GRANT (FELLOWSHIP)	25,000
MAKE THE ROAD NEW JERSEY 42 BROAD STREET ELIZABETH,NJ 07201		P C	GENERAL OPERATING - BOARD DISCRETIONARY	5,000
MANDANA VESSEGGHI BOUSHEE 49 GRANDVIEW ACRES RD PHOENICIA,NY 12464	NONE	I	INDIVIDUAL GRANT (FELLOWSHIP)	25,000
MANO EN MANO PO BOX 573 MILBRIDGE,ME 04658		P C	GENERAL OPERATING - BOARD DISCRETIONARY	1,000
MARIA DAUTRUCHE 331 TECUMSEH AVENUE MOUNT VERNON,NY 10553	NONE	I	INDIVIDUAL GRANT (FELLOWSHIP)	15,000
MARIA MARASIGAN 9 ZABELLA DRIVE NEW CITY,NY 10956	NONE	I	INDIVIDUAL GRANT (FELLOWSHIP)	25,000
MICHAEL CAPERS 16 NEW STREET CATSKILLS,NY 12414	NONE	I	INDIVIDUAL GRANT (FELLOWSHIP)	5,000
MOUNT KISCO VOLUNTEER 310 LEXINGTON AVE MOUNT KISCO,NY 10549		P C	GENERAL OPERATING - BOARD DISCRETIONARY	200
MS 839 - ATTN PTA 713 CATON AVENUE RM420 BROOKLYN,NY 11218		P C	GENERAL OPERATING - BOARD DISCRETIONARY	500
NEIGHBORS LINK 27 COLUMBUS AVE MOUNT KISCO,NY 10549		P C	GENERAL OPERATING	30,000
NEIGHBORS LINK 27 COLUMBUS AVE MOUNT KISCO,NY 10549		P C	GALA - NO TICKETS	3,000
NEW JERSEY POLICY PERSPECTIVE PO BOX 22766 TRENTON,NJ 08607		P C	GENERAL OPERATING - BOARD DISCRETIONARY	12,000
NORTHSTAR FUND C/O IVAN ROSALES NSF 365 BOND STREET APT A401 BROOKLYN,NY 11231		P C	GENERAL OPERATING	5,000
NORTHSTAR FUND C/O IVAN ROSALES NSF 365 BOND STREET APT A401 BROOKLYN,NY 11231		P C	GALA - NO TICKETS FOR 2022	20,000
NORTHSTAR FUND C/O IVAN ROSALES NSF 365 BOND STREET APT A401 BROOKLYN,NY 11231		P C	GALA - NO TICKETS	20,000
NUBIA MARTIN 15 LIVINGSTON AVENUE YONKERS,NY 10705	NONE	I	INDIVIDUAL GRANT (FELLOWSHIP)	25,000
PACE UNIVERSITY ONE PACE PLAZA NEW YORK,NY 10038		P C	GENERAL OPERATING - BOARD DISCRETIONARY	250
PARENTS FOR PUBLIC SCHOOLS INC 4915 I-55 N SUITE 203-B JACKSON,MS 39206		P C	GENERAL OPERATING - BOARD DISCRETIONARY	15,000
PLANNED PARENTHOOD 434 WEST 33RD STREET NEW YORK,NY 10001		P C	GENERAL OPERATING - BOARD DISCRETIONARY	300
PORTLAND PUBLIC LIBRARY 5 MONUMENT SQ PORTLAND,ME 04101		P C	GENERAL OPERATING - BOARD DISCRETIONARY	1,000
RACHAEL LEINER 3 WATSON ROAD POUGHKEEPSIE,NY 12603	NONE	I	INDIVIDUAL GRANT (FELLOWSHIP)	10,000
RAMAPOUGH MOUNTAIN INDIANCS INC 189 STAG HILL ROAD MAHWAH,NJ 07430		P C	GENERAL OPERATING	1,000
RESIST WASHINGTON PO BOX 301240 JAMAICA PLAIN,MA 02130		P C	GENERAL OPERATING - BOARD DISCRETIONARY	1,030
RUBY OLISEMEKA 526 EAST FIFTH STREET MOUNT VERNON,NY 10553	NONE	I	INDIVIDUAL GRANT (FELLOWSHIP)	25,000
RUTGERS UNIVERSITY FOUNDATION 94 ROCKEFELLER ROAD PISCATAWAY,NJ 08854		P C	GENERAL OPERATING - BOARD DISCRETIONARY	50,000
SEE-GIVE LIVELY (RAPP) CO JSCM 888 7TH AVENUE 40TH FL NEW YORK,NY 10106		P C	GALA - NO TICKETS	2,591
SEED COMMONS (COOP HUDSON VALLEY) 228 PARK AVENUE SOUTH 65768 NEW YORK,NY 10003		P C	GENERAL OPERATING	30,000
SISTERS OF ST JOSEPH 1725 BRENTWOOD ROAD KEAN CENTER BRENTWOOD,NY 11717		P C	GENERAL OPERATING - BOARD DISCRETIONARY	1,000
SOCIAL GOOD FUND 12651 SAN PABLO AVENUE 5473 RICHMOND,CA 94805		P C	GENERAL OPERATING - BOARD DISCRETIONARY	5,000
SOUTHERN MAINE WORKERS' CENTER C/O DREW 56 NORTH ST SUITE 100 PORTLAND,ME 04101		P C	GENERAL OPERATING - BOARD DISCRETIONARY	30,000
ST PAUL & ST ANDREW UNITED M 263 W 86TH ST NEW YORK,NY 10024		P C	GENERAL OPERATING - BOARD DISCRETIONARY	5,000
THE HAVENS RELIEF FUND SOCIETY 475 RIVERSIDE DR 1940 NEW YORK,NY 10115		P C	GENERAL OPERATING - BOARD DISCRETIONARY	1,000
THE TRUSTEES BOSTON 200 HIGH STREET BOSTON,MA 02110		P C	GENERAL OPERATING - BOARD DISCRETIONARY	500
TONIA CONNER MITCHELL 10 HENNING DRIVE MONTROSE,NY 10548	NONE	I	INDIVIDUAL GRANT (FELLOWSHIP)	5,000
VERA INSTITUTE OF JUSTICE INC 34 35TH STREET SUITE 4-2A BROOKLYN,NY 11232		P C	GENERAL OPERATING - BOARD DISCRETIONARY	2,000
WESPAC FOUNDATION 77 TARRYTOWN ROAD SUITE 2W WHITE PLAINS,NY 10607		P C	GENERAL OPERATING	1,500
WESPAC FOUNDATION 77 TARRYTOWN ROAD SUITE 2W WHITE PLAINS,NY 10607		P C	GALA - NO TICKETS	5,000
WESTCHESTER CHILDREN'S ASSOCIATION 470 MAMARONECK AVE WHITE PLAINS,NY 10605		P C	GENERAL OPERATING	55,500
WESTCHESTER LAND TRUST 403 HARRIS RD BEDFORD HILLS,NY 10507		P C	GENERAL OPERATING - BOARD DISCRETIONARY	1,000
WNYC-WQXR 160 VARICK STREET NEW YORK,NY 10013		P C	GENERAL OPERATING - BOARD DISCRETIONARY	120
WORKERS JUSTICE CENTER NY 9 MAIN STREET KINGSTON,NY 12401		P C	GENERAL OPERATING	20,000
YOUNG CENTER FOR IMMIGRANT 2245 S MICHIGAN AVE SUITE 301 CHICAGO,IL 60616		P C	GENERAL OPERATING - BOARD DISCRETIONARY	22,000
YOUTH REPRESENT 11 PARK PLACE SUITE 1512 NEW YORK,NY 10007		P C	GENERAL OPERATING - BOARD DISCRETIONARY	5,000
YOUTH REPRESENT 11 PARK PLACE SUITE 1512 NEW YORK,NY 10007		P C	GENERAL OPERATING - BOARD DISCRETIONARY	1,554
Total				1,300,587
b Approved for future payment				

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	10	
4 Dividends and interest from securities				14	115,311	
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	1,063,789	
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		1,179,110	0
13 Total. Add line 12, columns (b), (d), and (e).				13		1,179,110

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

[illegible]

Part XVI

Yes

No

1a(1)

No

1a(2)

No

1b(1)

No

1b(2)

No

1b(3)

No

1b(4)

No

1b(5)

No

1b(6)

No

1c

No

[illegible]☐ Yes☒ No

b If "Yes," complete the following schedule.

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

2024-11-07

Date _____

Title

See instructions. ☐ Yes ☐ No

See instructions. ☐ Yes ☐ No

P00298107

Firm's EIN ►13-165506

Form **990-PF** (2023)

Additional Data

Return to Form

Software ID:

Software Version:

Form 990PF - Special Condition Description:

Special Condition Description

TY 2023 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	3,348	1,674		1,674
BOOKKEEPING	2,190	0		2,190

TY 2023 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.

TY 2023 IRS 990 e-File Render

Name: ELIAS FOUNDATION
EIN: 13-4092287

Name of Stock	End of Year Book Value	End of Year Fair Market Value
ABBOTT LABS - 2500 SHS	101,845	275,175
ABBVIE INC SHS - 2000 SHS	81,480	309,940
ADVNC D MICRO D INC - 5000 SHS	165,300	737,050
ALPHABET INC SHS CLA - 3600 SHS	69,166	502,884
AMAZON COM INC COM - 4900 SHS	64,942	744,506
AMERICAN TOWER REIT INC - 1400 SHS	109,268	302,232
APPLE INC - 4100 SHS	76,097	789,373
BLACKSTONE INC - 3000 SHS	41,738	392,760
COCA COLA COM - 4400 SHS	174,185	259,292
COLGATE PALMOLIVE - 2400 SHS	135,036	191,304
ECOLAB INC - 1500 SHS	115,119	297,525
ELI LILLY & CO - 1200 SHS	58,425	699,504
GENL DYNAMICS CORP COM - 1000 SHS	135,982	259,670
GILEAD SCIENCES INC COM - 2000 SHS	64,652	162,020
HONEYWELL INTL INC - 1200 SHS	122,047	251,652
NETFLIX COM INC - 800 SHS	104,459	389,504
NVIDIA - 2000 SHS	73,498	990,440
PEPSICO INC - 1500 SHS	120,864	254,760
PROCTER & GAMBLE CO - 1200 SHS	99,247	175,848
REGENERON PHARMACTCLS - 500 SHS	236,325	439,145
SERVICENOW INC - 600 SHS	156,928	423,894
STARBUCKS CORP - 1500 SHS	156,296	144,015
UBER TECHNOLOGIES INC - 4400 SHS	163,706	270,908
VISA INC CL A SHRS - 2000 SHS	143,744	520,700
WORKDAY INC CL A - 1000 SHS	179,955	276,060

TY 2023 IRS 990 e-File Render

Name: ELIAS FOUNDATION

EIN: 13-4092287

**US Government Securities - End of
Year Book Value:**

99,623

**US Government Securities - End of
Year Fair Market Value:**

99,086

**State & Local Government
Securities - End of Year Book
Value:**

0

**State & Local Government
Securities - End of Year Fair
Market Value:**

0

TY 2023 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	412	0		412

TY 2023 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	5,135	0		5,135
COMPUTER AND INTERNET	981	0		981
BANK FEES AND CHARGES	451	0		451
ADVISORY COMMITTEE STIPENDS	58,661	0		58,661
MISC. EXPENSES	4,067	0		4,067
DUES, SUBSCRIPTIONS & TRAINING	25	0		25

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

**TY 2023 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 2023 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	72,050	0		72,050
GRANT PROGRAM CONSULTANTS	54,113	0		54,113
INVESTMENT FEES	78,504	78,504		0
FACILITATOR	45,250	0		45,250
OTHER CONSULTANT AND CONTRACTOR	5,525	0		5,525