Form **990-PF**
Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

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

OMB No. 1545-0047
2024
Open to Public Inspection

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

Name of foundation
THE HARVEY & GLORIA KAYLIE
FOUNDATION INC

A Employer identification number
11-3502781

Number and street (or P.O. box number if mail is not delivered to street address) Room/suite
CO EISNER ADV GR LLC 733 3RD AVE

B Telephone number (see instructions)
(212) 891-4054

City or town, state or province, country, and ZIP or foreign postal code
NEW YORK, NY 10017

C If exemption application is pending, check here ▶ ☐

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

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 .... ▶ ☐

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

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

I Fair market value of all assets at end of year (from Part II, col. (c), *line 16*) ▶$ 127,060,453

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	942,903	942,903		
	4	Dividends and interest from securities . . .	2,299,972	2,299,972		
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	-2,303,459			
	b	Gross sales price for all assets on line 6a 49,330,079				
	7	Capital gain net income (from Part IV, line 2) . . .		0		
	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)	364,156	364,156		
	12	**Total.** Add lines 1 through 11	1,303,572	3,607,031		
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)	1,787	0		1,787
	b	Accounting fees (attach schedule)	49,878	24,939		24,939
	c	Other professional fees (attach schedule)	133,834	133,834		0
	17	Interest				
	18	Taxes (attach schedule) (see instructions) . . .	57,279	2,279		0
	19	Depreciation (attach schedule) and depletion . . .				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule)	6,562	0		6,562
	24	**Total operating and administrative expenses.** Add lines 13 through 23	249,340	161,052		33,288
	25	Contributions, gifts, grants paid	2,854,981			2,854,981
	26	**Total expenses and disbursements.** Add lines 24 and 25	3,104,321	161,052		2,888,269
	27	Subtract line 26 from line 12:				
	a	**Excess of revenue over expenses and disbursements**	-1,800,749			
	b	**Net investment income** (if negative, enter -0-)		3,445,979		
	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	1,203,051	63,343	63,343
	2	Savings and temporary cash investments	18,873,621	13,056,146	13,056,146
	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)	18,283,443	16,014,651	16,014,651
	c	Investments—corporate bonds (attach schedule)	10,051,732	25,618,713	25,618,713
	11	Investments—land, buildings, and equipment: basis ▶			
		Less: accumulated depreciation (attach schedule) ▶			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	67,129,779	72,229,270	72,229,270
	14	Land, buildings, and equipment: basis ▶			
		Less: accumulated depreciation (attach schedule) ▶			
	15	Other assets (describe ▶)	0	78,330	78,330
	16	**Total assets** (to be completed by all filers—see the instructions. Also, see page 1, item I)	115,541,626	127,060,453	127,060,453
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** ▶ ☐ **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 ▶ ☑ **and complete lines 26 through 30.**			
	26	Capital stock, trust principal, or current funds	0	0	
	27	Paid-in or capital surplus, or land, bldg., and equipment fund	0	0	
	28	Retained earnings, accumulated income, endowment, or other funds	115,541,626	127,060,453	
	29	**Total net assets or fund balances** (see instructions)	115,541,626	127,060,453	
	30	**Total liabilities and net assets/fund balances** (see instructions)	115,541,626	127,060,453	

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	115,541,626
2	Enter amount from Part I, line 27a	2	-1,800,749
3	Other increases not included in line 2 (itemize) ▶	3	13,319,576
4	Add lines 1, 2, and 3	4	127,060,453
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	127,060,453

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 - CHASE 7000 (LT)			
b	PUBLICLY TRADED SECURITIES - CHASE 7000 (LT)			
c	PUBLICLY TRADED SECURITIES - CHASE 8002 (ST)			
d	PUBLICLY TRADED SECURITIES - CHASE 8002 (LT)			
e	CAPITAL GAIN DISTRIBUTION (LT)			
	PUBLICLY TRADED SECURITIES - CHASE 1002 (ST)			
	PUBLICLY TRADED SECURITIES - RBC WEALTH 30622643 (LT)			

	(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	5,805,541		6,752,523	-946,982
b	49,768		45,825	3,943
c	6,448,193		6,489,477	-41,284
d	33,909,485		36,771,217	-2,861,732
e	4,357			4,357
	1,111,091		1,108,049	3,042
	2,001,644		466,447	1,535,197

	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				-946,982
b				3,943
c				-41,284
d				-2,861,732
e				4,357
				3,042
				1,535,197

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	-2,303,459
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	47,899
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	47,899
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	47,899
6	Credits/Payments:				
a	2024 estimated tax payments and 2023 overpayment credited to 2024	6a	52,262		
b	Exempt foreign organizations—tax withheld at source	6b	0		
c	Tax paid with application for extension of time to file (Form 8868) . . .	6c	25,000		
d	Backup withholding erroneously withheld	6d	0		
7	Total credits and payments. Add lines 6a through 6d			7	77,262
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	29,363
11	Enter the amount of line 10 to be: **Credited to 2025 estimated tax** ▶ 29,363	**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) ▶ NY			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? *If "No," attach explanation*	8b	Yes	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2024 or the taxable year beginning in 2024? See the instructions for Part XIII. If "Yes," complete Part XIII	9		No
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses.*	10		No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions.	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	

Website address ▶ N/A

14 The books are in care of ▶ THE FOUNDATION Telephone no. ▶ (212) 891-4054

Located at ▶ C/O EISNER ADV GR LLC 733 3RD AVE NEW YORK NY ZIP+4 ▶ 10017

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041** —check here ▶ ☐

and enter the amount of tax-exempt interest received or accrued during the year ▶ | 15 |

			Yes	No
16	At any time during calendar year 2024, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		No
	See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes", enter the name of the foreign country ▶			

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

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.		Yes	No
1a During the year did the foundation (either directly or indirectly):			
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	1a(1)		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)		No
(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		
c Organizations relying on a current notice regarding disaster assistance check here. . . . . ▶ ☐			
d Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2024?	1d		No
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):			
a At the end of tax year 2024, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2024?	2a		No
If "Yes," list the years ▶ 20____ , 20____ , 20____ , 20____			
b Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement—see instructions.)	2b		
c If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here. ▶ 20____ , 20____ , 20____ , 20____			
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	3a		No
b If "Yes," did it have excess business holdings in 2024 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969; **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2024.)*.	3b		
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2024?	4b		No

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

			Yes	No
5a	During the year did the foundation pay or incur any amount to:			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	5a(1)		No
	(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?	5a(2)		No
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	5a(3)		No
	(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions	5a(4)		No
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	5a(5)		No
b	If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions	5b		
c	Organizations relying on a current notice regarding disaster assistance check ▶ ☐			
d	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? *If "Yes," attach the statement required by Regulations section 53.4945–5(d).*	5d		
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? *If "Yes" to 6b, file Form 8870.*	6b		No
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
GLORIA KAYLIE C/O EISNER ADV GR LLC 733 3RD AVE NEW YORK, NY 10017	DIRECTOR 1.00	0	0	0
SHIRA YACOBY C/O EISNER ADV GR LLC 733 3RD AVE NEW YORK, NY 10017	DIRECTOR 1.00	0	0	0
ALICIA KAYLIE YACOBY C/O EISNER ADV GR LLC 733 3RD AVE NEW YORK, NY 10017	PRESIDENT/TREASURER/DIRECTOR 1.00	0	0	0
DANIEL YACOBY C/O EISNER ADV GR LLC 733 3RD AVE NEW YORK, NY 10017	SECRETARY/DIRECTOR 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
JPMORGAN CHASE 270 PARK AVENUE NEW YORK,NY 10017	INVESTMENT MANAGEMENT FEES	133,793

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	106,898,696
b	Average of monthly cash balances			1b	15,150,692
c	Fair market value of all other assets (see instructions)			1c	0
d	**Total** (add lines 1a, b, and c)			1d	122,049,388
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	122,049,388
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions)			4	1,830,741
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3.			5	120,218,647
6	**Minimum investment return.** Enter 5% (0.05) of line 5			6	6,010,932

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	6,010,932
2a	Tax on investment income for 2024 from Part V, line 5	2a	47,899		
b	Income tax for 2024. (This does not include the tax from Part V.)	2b			
c	Add lines 2a and 2b			2c	47,899
3	Distributable amount before adjustments. Subtract line 2c from line 1			3	5,963,033
4	Recoveries of amounts treated as qualifying distributions			4	0
5	Add lines 3 and 4			5	5,963,033
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	5,963,033

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	2,888,269
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	2,888,269

Part XII Undistributed Income (see instructions)

		(a) Corpus	(b) Years prior to 2023	(c) 2023	(d) 2024
1 Distributable amount for 2024 from Part X, line 7					5,963,033
2 Undistributed income, if any, as of the end of 2024:					
a Enter amount for 2023 only.				0	
b Total for prior years: 20 ___ , 20___ , 20___			0		
3 Excess distributions carryover, if any, to 2024:					
a From 2019.					
b From 2020.	50,731				
c From 2021.					
d From 2022.	3,121,670				
e From 2023.					
f **Total** of lines 3a through e		3,172,401			
4 Qualifying distributions for 2024 from Part XI, line 4: ▶ $ 2,888,269					
a Applied to 2023, 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 2024 distributable amount					2,888,269
e Remaining amount distributed out of corpus		0			
5 Excess distributions carryover applied to 2024. *(If an amount appears in column (d), the same amount must be shown in column (a).)*		3,074,764			3,074,764
6 **Enter the net total of each column as indicated below:**					
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5		97,637			
b Prior years' undistributed income. Subtract line 4b from line 2b			0		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed			0		
d Subtract line 6c from line 6b. Taxable amount —see instructions			0		
e Undistributed income for 2023. Subtract line 4a from line 2a. Taxable amount—see instructions				0	
f Undistributed income for 2024. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2025					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 2019 not applied on line 5 or line 7 (see instructions) . . .		0			
9 **Excess distributions carryover to 2025.** Subtract lines 7 and 8 from line 6a		97,637			
10 Analysis of line 9:					
a Excess from 2020					
b Excess from 2021					
c Excess from 2022. . . .	97,637				
d Excess from 2023					
e Excess from 2024					

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

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2024, enter the date of the ruling . . . . ▶

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

	Tax year	Prior 3 years			(e) Total
	(a) 2024	**(b)** 2023	**(c)** 2022	**(d)** 2021	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part IX for each year listed					
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).)

GLORIA KAYLIE

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*				
AVIV HATORAH 5151 BELT LINE ROAD DALLAS,TX 752547507	NONE	PC	GENERAL OPERATING BUDGET	6,000
FRIENDS OF UNITED HAZALAH 208 EAST 51ST ST STE 303 NEW YORK,NY 10022	NONE	PC	GENERAL OPERATING BUDGET	7,500
ISRAEL CANCER RESEARCH FUND 52 VANDERBILT AVENUE SUITE 1510 NEW YORK,NY 10017	NONE	PC	GENERAL OPERATING BUDGET	50,000
JEWISH NATIONAL FUND 42 E 69TH STREET NEW YORK,NY 10021	NONE	PC	ADI NEGEV HOSPITAL	2,050,000
OHEL CHILDREN'S HOME & FAMILY SERVICES 1268 EAST 14TH STREET BROOKLYN,NY 11230	NONE	PC	GENERAL OPERATING BUDGET	50,000
PEF ISRAEL ENDOWMENT FUND 630 3RD AVE 15TH FL NEW YORK,NY 10017	NONE	PC	AM OLAM - MUJUAL PROJECT	216,500
STAND WITH US 6505 WILSHIRE BOULEVARD LOS ANGELES,CA 90048	NONE	PC	GENERAL OPERATING BUDGET	42,500
YEHUDI 3790 ROYAL PALM AVE MIAMI BEACH,FL 33140	NONE	PC	GK OUTDOOR SPACE	50,000
OHR YISROEL 475 GROVE STREET RIDGEWOOD,NJ 07450	NONE	PC	GENERAL OPERATING BUDGET	67,334
YESHIVA UNIVERSITY 500 WEST 185TH STREET BELFER HALL-RM 1027 NEW YORK,NY 10033	NONE	PC	GENERAL OPERATING BUDGET	256,060
AMERICAN FRIENDS OF MA'AGALIM 97 FROEHLICH FRM BLV WOODBURY,NY 117970000	NONE	PC	GENERAL OPERATING BUDGET	59,087
Total . . . . . . ▶ **3a**				2,854,981
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.)
1 Program service revenue:	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
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	942,903	
4 Dividends and interest from securities			14	2,299,972	
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			01	364,156	
8 Gain or (loss) from sales of assets other than inventory			18	-2,303,459	
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		1,303,572	0

13 **Total.** Add line 12, columns (b), (d), and (e). 13 1,303,572

(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: 2025-11-13	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
CINDY FEDER				P01342030

Firm's name ▶ EISNER ADVISORY GROUP LLC — Firm's EIN ▶ 87-1353108

Firm's address ▶ 733 THIRD AVENUE
NEW YORK, NY 100172703 — Phone no. (212) 949-8700

Additional Data

Return to Form

Software ID:
Software Version:

Form 990PF - Special Condition Description:

Special Condition Description

TY 2024 IRS 990 e-File Render

Name: THE HARVEY & GLORIA KAYLIE FOUNDATION INC

EIN: 11-3502781

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EISNER ADVISORY GROUP LLC	49,878	24,939		24,939

Name: THE HARVEY & GLORIA KAYLIE FOUNDATION INC

EIN: 11-3502781

Name of Bond	End of Year Book Value	End of Year Fair Market Value
AEGON FUNDING COMPANY LLC	47,502	47,502
BANK OF AMERICA CORPORATION	52,143	52,143
BANK OF AMERICA CORPORATION	66,960	66,960
BANK OF AMERICA CORPORATION	62,400	62,400
JPMORGAN CHASE & CO	56,670	56,670
MORGAN STANLEY	93,891	93,891
SOUTHERN COMPANY (THE)	69,967	69,967
U S BANCORP	67,520	67,520
U S BANCORP	70,680	70,680
MOTOROLA INC	120,656	120,656
FORD MOTOR CO DEBS	411,544	411,544
COCA COLA ENTERPRISES INC	520,220	520,220
INDIANA GAS INC	1,006,240	1,006,240
FLEET FINL GROUP INC NEW	1,054,270	1,054,270
GTE NORTH INC	40,700	40,700
MOTOROLA INC	204,574	204,574
A T & T CORP	52,271	52,271
FORD MOTOR COMPANY	967,095	967,095
BANK OF AMERICA CORP	493,915	493,915
VALERO ENERGY CORP NEW	52,450	52,450
BED BATH & BEYOND INC	800	800
CREDIT SUISSE AG NEW YORK	554,195	554,195
LAB CORP OF AMER	379,590	379,590
DISCOVERY COMMUNICATIONS	383,600	383,600
NORFOLK SOUTHN CORP	349,725	349,725
CELANESE US HOLDINGS LLC	375,262	375,262
GEN MOTORS FINL CO	379,271	379,271
OCCIDENTAL PETRLM COR	376,316	376,316
THE CAMPBELLS CO	352,335	352,335
LOWE'S COS INC	380,638	380,638
SYSCO CORP	239,932	239,932
KIMCO RLTY OP LLC	386,898	386,898
AON NORTH AMER INC	377,570	377,570
CIGNA GROUP/THE	384,103	384,103
VULCAN MATERIALS CO	383,391	383,391
AMPHENOL CORP	378,259	378,259
AVALONBAY COMMUNITIES	378,323	378,323
CITIGROUP INC	382,294	382,294
AMERN EXPRESS CO	377,163	377,163
PHILLIPS 66 CO	387,267	387,267
STARBUCKS CORP	385,813	385,813
KEURIG DR PEPPER INC	376,647	376,647

Name of Bond	End of Year Book Value	End of Year Fair Market Value
HCA INC	375,919	375,919
MCKESSON CORP	376,191	376,191
WELLS FARGO & CO	382,958	382,958
AUTOZONE INC	385,968	385,968
NETFLIX INC	370,940	370,940
HONEYWELL INTL	382,287	382,287
MORGAN STANLEY	480,480	480,480
MCDONALD'S CORP	388,974	388,974
GOLDMAN SACHS GROUP INC	413,346	413,346
BURLINGTN NORTH SANTA FE	219,429	219,429
ANHEUSER-BUSCH INBEV WOR	374,643	374,643
CISCO SYS INC	381,362	381,362
FISERV INC	198,217	198,217
DUKE ENERGY CAROLINAS	389,875	389,875
UNITEDHEALTH GROUP INC	576,594	576,594
FL PWR & LT CO	286,912	286,912
KRAFT HEINZ FOODS CO	249,283	249,283
T-MOBILE USA INC	440,295	440,295
CLOROX CO	376,422	376,422
MOODY'S CORP	384,300	384,300
META PLATFORMS INC	381,031	381,031
COMCAST CORP	424,499	424,499
WILLIAMS COMPANIES INC	373,289	373,289
KENVUE INC	378,688	378,688
INTUIT INC	380,755	380,755
BK OF NY MELLON CORP	383,179	383,179
PNC FINL SERVICES	258,166	258,166
WASTE MGMT INC	426,759	426,759
BLACKROCK FDG INC	380,199	380,199
GA PWR CO	382,003	382,003
BK OF AMER CORP	550,337	550,337
TORONTO-DOMINION BK	384,353	384,353

Name: THE HARVEY & GLORIA KAYLIE FOUNDATION INC

EIN: 11-3502781

Name of Stock	End of Year Book Value	End of Year Fair Market Value
ADVANSIX INC	3,419	3,419
AGILENT TECHNOLOGIES INC	1,007,550	1,007,550
ANALOG DEVICES INC	656,501	656,501
AT&T INC	174,760	174,760
BANK NEW YORK MELLON CORP	434,858	434,858
BOEING CO	398,250	398,250
BRISTOL MYERS SQUIBB CO	452,480	452,480
CARRIER GLOBAL CORPORATION	102,458	102,458
CISCO SYSTEMS INC	1,231,360	1,231,360
COMCAST CORP CL A	218,537	218,537
CONDUENT INCORPORATED	8,080	8,080
CORNING INC	2,946,240	2,946,240
CORTEVA INC	48,643	48,643
DOW INC	34,271	34,271
DUPONT DE NEMOURS INC	65,118	65,118
EASTMAN CHEMICAL CO	365,280	365,280
FIRST CITIZENS BANCSHARES INC	714,201	714,201
FORD MOTOR CO	158,400	158,400
GENERAL MOTORS COMPANY	213,240	213,240
GOODYEAR TIRE & RUBBER CO	45,000	45,000
HOME DEPOT INC	583,485	583,485
HONEYWELL INTL INC	474,369	474,369
INTEL CORP	285,713	285,713
KEYSIGHT TECHNOLOGIES INC	839,613	839,613
MERCK & CO INC	711,580	711,580
ORGANON & CO	10,668	10,668
OTIS WORLDWIDE CORPORATION	69,458	69,458
PFIZER INC	795,502	795,502
RAYTHEON TECHNOLOGIES	173,696	173,696
RESIDEO TECHNOLOGIES INC	11,525	11,525
ROCKWELL AUTOMATION INC	1,086,002	1,086,002
TEXAS INSTRUMENTS INCORPORATED	1,031,305	1,031,305
VERIZON COMMUNICATIONS	210,507	210,507
VIATRIS INC	46,314	46,314
WABTEC CORP	10,048	10,048
XEROX HOLDINGS CORPORATION	21,075	21,075
NOKIA CORPORATION	11,890	11,890
WARNER BROS DISCOVERY INC	19,618	19,618
GE HEALTHCARE TECHNOLOGIES INC	32,523	32,523
GE AEROSPACE	208,488	208,488
GE VERNOVA LLC	102,626	102,626

TY 2024 IRS 990 e-File Render

Name: THE HARVEY & GLORIA KAYLIE FOUNDATION INC

EIN: 11-3502781

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
ARES PCS II PRIVATE INVESTORS	FMV	1,681,433	1,681,433
HPS CORE SENIOR LENDING OFFSHORE	FMV	1,946,692	1,946,692
SVSS V PRIVATE INVESTORS OFFSHORE,	FMV	2,637,917	2,637,917
HPS SIP V PRIVATE INVESTORS OFFSHORE	FMV	955,440	955,440
HPS CORPORATE LENDING FUND	FMV	4,373,770	4,373,770
BLACKSTONE REAL ESTATE INCOME TRUST,	FMV	2,665,223	2,665,223
BREP X PRIVATE INVESTORS OFFSHORE	FMV	445,879	445,879
FIDELITY 500 INDEX FUND	FMV	34,635,331	34,635,331
VANGUARD S&P 500 GROWTH ETF	FMV	5,532,265	5,532,265
VANGUARD S&P 500 VALUE ETF	FMV	2,772,078	2,772,078
VANGUARD S&P 500 ETF	FMV	8,044,972	8,044,972
ISHARES CORE S&P MIDCAP ETF	FMV	2,838,594	2,838,594
ISHARES CORE S&P SMALL-CAP E	FMV	2,899,742	2,899,742
DOVER STREET FUND XI PRIVATE	FMV	799,934	799,934

TY 2024 IRS 990 e-File Render

Name: THE HARVEY & GLORIA KAYLIE FOUNDATION INC

EIN: 11-3502781

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
HOCHHEISER & AKMAL PLLC	1,787	0		1,787

TY 2024 IRS 990 e-File Render

Name: THE HARVEY & GLORIA KAYLIE FOUNDATION INC

EIN: 11-3502781

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
DIVIDEND RECEIVABLE	0	78,330	78,330

TY 2024 IRS 990 e-File Render

Name: THE HARVEY & GLORIA KAYLIE FOUNDATION INC

EIN: 11-3502781

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INSURANCE	6,562	0		6,562

TY 2024 IRS 990 e-File Render

Name: THE HARVEY & GLORIA KAYLIE FOUNDATION INC

EIN: 11-3502781

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
TAXABLE FUND DISTRIBUTIONS OF INCOME	162,895	162,895	0
PARTNERSHIP INCOME- HPS CORE OFFSHORE	194,864	194,864	0
ORDINARY GAINS	6,335	6,335	0
OTHER INVESTMENT INCOME	62	62	0

TY 2024 IRS 990 e-File Render

Name: THE HARVEY & GLORIA KAYLIE FOUNDATION INC

EIN: 11-3502781

Description	Amount
CHANGE IN UNREALIZED GAIN/LOSS	13,319,576

TY 2024 IRS 990 e-File Render

Name: THE HARVEY & GLORIA KAYLIE FOUNDATION INC

EIN: 11-3502781

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT MANAGEMENT FEES	133,834	133,834		0

TY 2024 IRS 990 e-File Render

Name: THE HARVEY & GLORIA KAYLIE FOUNDATION INC

EIN: 11-3502781

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FEDERAL EXCISE TAX	55,000	0		0
FOREIGN TAXES	2,279	2,279		0