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

2023

Open to Public Inspection

For calendar year 2023, or tax year beginning 12-01-2023 , and ending 11-30-2024

Name of foundation
THE PAUL E SINGER FOUNDATION

A Employer identification number
27-2009342

Number and street (or P.O. box number if mail is not delivered to street address)
40 WEST 57TH STREET 26TH FLOOR

Room/suite

B Telephone number (see instructions)
(212) 896-7635

City or town, state or province, country, and ZIP or foreign postal code
NEW YORK, NY 10019

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)* ▶$ 894,113,335

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

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

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

			(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	2,044,787	2,044,787		
	4	Dividends and interest from securities				
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	113,883,789			
	b	Gross sales price for all assets on line 6a 225,000,000				
	7	Capital gain net income (from Part IV, line 2)		101,022,298		
	8	Net short-term capital gain				
	9	Income modifications				
	10a	Gross sales less returns and allowances				
	b	Less: Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule)				
	12	**Total.** Add lines 1 through 11	115,928,576	103,067,085		
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc.	1,286,415	0		1,286,415
	14	Other employee salaries and wages	4,224,780	0		4,224,780
	15	Pension plans, employee benefits	1,225,408	0		1,225,408
	16a	Legal fees (attach schedule)	846,907	0		846,907
	b	Accounting fees (attach schedule)	8,975	6,013		2,962
	c	Other professional fees (attach schedule)	3,194,138	2,000		3,192,138
	17	Interest				
	18	Taxes (attach schedule) (see instructions)	1,303,702	0		303,702
	19	Depreciation (attach schedule) and depletion	40,486	0		
	20	Occupancy	481,668	0		481,668
	21	Travel, conferences, and meetings	1,092,146	0		1,092,146
	22	Printing and publications	574	0		574
	23	Other expenses (attach schedule)	1,139,433	0		1,139,433
	24	**Total operating and administrative expenses.** Add lines 13 through 23	14,844,632	8,013		13,796,133
	25	Contributions, gifts, grants paid	200,018,665			175,018,665
	26	**Total expenses and disbursements.** Add lines 24 and 25	214,863,297	8,013		188,814,798
	27	Subtract line 26 from line 12:				
	a	**Excess of revenue over expenses and disbursements**	-98,934,721			
	b	**Net investment income** (if negative, enter -0-)		103,059,072		
	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	1,064,204	8,280,931	8,280,931
	2	Savings and temporary cash investments			
	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)			
	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)	273,589,922	162,473,710	884,169,977
	14	Land, buildings, and equipment: basis ▶ 1,714,220			
		Less: accumulated depreciation (attach schedule) ▶ 768,542	980,914	945,678	945,678
	15	Other assets (describe ▶)	716,749	716,749	716,749
	16	**Total assets** (to be completed by all filers—see the instructions. Also, see page 1, item I)	276,351,789	172,417,068	894,113,335
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons	5,000,000		
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶)			
	23	**Total liabilities**(add lines 17 through 22)	5,000,000	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	271,351,789	172,417,068	
	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)	271,351,789	172,417,068	
	30	**Total liabilities and net assets/fund balances** (see instructions)	276,351,789	172,417,068	

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	271,351,789
2	Enter amount from Part I, line 27a	2	-98,934,721
3	Other increases not included in line 2 (itemize) ▶	3	0
4	Add lines 1, 2, and 3	4	172,417,068
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	172,417,068

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	59,893.7417 SHRS ELLIOTT INTERNATIONAL LIMITED	D	2017-10-01	2024-01-01
b	9,486.3354 SHRS ELLIOTT INTERNATIONAL LIMITED	D	2017-10-01	2024-04-01
c	3,409.6946 SHRS ELLIOTT INTERNATIONAL LIMITED	D	2017-10-01	2024-07-01
d	15,352.6985 SHRS ELLIOTT INTERNATIONAL LIMITED	D	2017-01-01	2024-07-01
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	150,000,000		76,638,734	73,361,266
b	25,000,000		25,000,000	0
c	9,086,513		4,362,971	4,723,542
d	40,913,487		17,975,997	22,937,490
e				

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) **or** Losses (from col.(h))
	(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a				73,361,266
b				0
c				4,723,542
d				22,937,490
e				

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 / If (loss), enter -0- in Part I, line 7 }	2	101,022,298
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	1,432,521
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	1,432,521
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	1,432,521
6	Credits/Payments:				
a	2023 estimated tax payments and 2022 overpayment credited to 2023	6a	1,165,621		
b	Exempt foreign organizations—tax withheld at source	6b	0		
c	Tax paid with application for extension of time to file (Form 8868) . . .	6c	1,750,000		
d	Backup withholding erroneously withheld	6d	0		
7	Total credits and payments. Add lines 6a through 6d			7	2,915,621
8	Enter any **penalty** for underpayment of estimated tax. Check here ☑ if Form 2220 is attached.			8	8,059
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	1,475,041
11	Enter the amount of line 10 to be: **Credited to 2024 estimated tax** ▶ 1,475,041	**Refunded** ▶		11	0

Part VI-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		No
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition.	1b		No
	*If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.*			
c	Did the foundation file **Form 1120-POL** for this year?	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: **(1)** On the foundation. ▶ $ 0 **(2)** On foundation managers. ▶ $ 0			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ $ 0			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities.*	2		No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		No
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes	
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col. (c), and Part XIV.*	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ DE, NY, DC			
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 2023 or the taxable year beginning in 2023? 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	Yes	
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 ▶ TAXPAYER Telephone no. ▶ (212) 896-7635

Located at ▶ 40 WEST 57TH STREET 26TH FLOOR NEW YORK NY ZIP+4 ▶ 10019

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 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?	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

			Yes	No
	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?	1a(1)		No
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	1a(2)	Yes	
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	1a(3)	Yes	
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	1a(4)	Yes	
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	1a(5)		No
	(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	1a(6)		No
b	If any answer is "Yes" to 1a(1)–(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions	1b		No
c	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
d	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2023?	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 2023, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2023?	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 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.)*	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 2023?	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)	Yes	
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	5a(5)		No
b	If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions	5b		No
c	Organizations relying on a current notice regarding disaster assistance check ▶ ☐			
d	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?	5d	Yes	
	If "Yes," attach the statement required by Regulations section 53.4945–5(d).			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	6a		No
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	6b		No
	If "Yes" to 6b, file Form 8870.			
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	7a		No
b	If "Yes", did the foundation receive any proceeds or have any net income attributable to the transaction?	7b		
8	Is the foundation subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment during the year?	8		No

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

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

(a) Name and address	**(b)** Title, and average hours per week devoted to position	**(c)** Compensation **(If not paid, enter -0-)**	**(d)** Contributions to employee benefit plans and deferred compensation	**(e)** Expense account, other allowances
PAUL E SINGER 230 SUNRISE AVENUE SUITE B-142 PALM BEACH, FL 33480	A DIRECTOR/PRES/TREAS 5.00	0	0	0
MYRON KAPLAN C/O KKWC500 FIFTH AVENUE NEW YORK, NY 10110	B DIRECTOR/SECRETARY 5.00	0	0	0
TERRY KASSEL 230 SUNRISE AVENUE SUITE B-142 PALM BEACH, FL 33480	B DIRECTOR 5.00	0	0	0
DANIEL SENOR 40 WEST 57TH STREET 26TH FLOOR NEW YORK, NY 10019	B DIRECTOR 5.00	0	0	0
DANIEL BONNER 40 WEST 57TH STREET 26TH FLOOR NEW YORK, NY 10019	B DIRECTOR/EXECUTIVE DIRECTOR 30.00	688,572	32,625	0
HARRY Z COHEN 40 WEST 57TH STREET 26TH FLOOR NEW YORK, NY 10019	B DIRECTOR/DIRECTOR & HEAD OF STRATEGY 30.00	597,843	36,975	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
AARON MACLEAN 40 WEST 57TH STREET 26TH FLOOR NEW YORK,NY 10019	SENIOR DIRECTOR 30.00	581,378	32,625	0
JULIA SCHULMAN 40 WEST 57TH STREET 26TH FLOOR NEW YORK,NY 10019	DIRECTOR, JEWISH/ISR 34.00	427,417	36,975	0
KEEGAN CALLANAN 40 WEST 57TH STREET 26TH FLOOR NEW YORK,NY 10019	DIRECTOR, HIGHER EDU 30.00	393,368	32,625	0
MICHELE PACKMAN 40 WEST 57TH STREET 26TH FLOOR NEW YORK,NY 10019	DIRECTOR OF OPERATIO 30.00	356,801	32,625	0
DEBORAH HOCHBERG 40 WEST 57TH STREET 26TH FLOOR NEW YORK,NY 10019	SENIOR ADVISOR 20.00	301,711	26,523	0
Total number of other employees paid over $50,000 ▶				15

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
INNOGAP VENTURES LTD 44 YOSEF STREET MODIIN IS	CONSULTANT FOR THE FOUNDATION MISSION	877,500
TIRTZU PARTNERS LP 1209 ORANGE STREET WILMINGTON,DE 19801	CONSULTANT FOR THE FOUNDATION MISSION	706,333
COVINGTON & BURLING LLP ONE CITY CENTER 850 TENTH ST NW WASHINGTON,DC 200014956	LEGAL ADVISOR	467,814
ISRAEL IMPACT PARTNERS LTD 4 DGANYA STREET RAANANA IS	CONSULTANT FOR THE FOUNDATION MISSION	406,738
AKIN GUMP STRAUSS HAUER & FELD MAIL CODE 6838 PO BOX 7247 PHILADELPHIA,PA 191706838	LEGAL ADVISOR	295,954

Total number of others receiving over $50,000 for professional services. . . . . ▶ 15

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 SERIES OF EDUCATIONAL EVENTS AND PROGRAMS RELATED TO THE FOUNDATION'S MISSION	294,465
2 CONFERENCE TO DISCUSS ISSUES AFFECTING THE AMERICAN JEWISH COMMUNITY	188,881
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	882,083,248
b	Average of monthly cash balances		1b	37,251,074
c	Fair market value of all other assets (see instructions)		1c	0
d	**Total** (add lines 1a, b, and c)		1d	919,334,322
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	919,334,322
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions)		4	13,790,015
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3		5	905,544,307
6	**Minimum investment return.** Enter 5% (0.05) of line 5		6	45,277,215

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	45,277,215
2a	Tax on investment income for 2022 from Part V, line 5	2a 1,432,521		
b	Income tax for 2022. (This does not include the tax from Part V.)	2b		
c	Add lines 2a and 2b		2c	1,432,521
3	Distributable amount before adjustments. Subtract line 2c from line 1		3	43,844,694
4	Recoveries of amounts treated as qualifying distributions		4	0
5	Add lines 3 and 4		5	43,844,694
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	43,844,694

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	188,814,798
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	188,814,798

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				43,844,694
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. 22,659,284				
b From 2019.				
c From 2020. 11,106,545				
d From 2021. 32,098,452				
e From 2022. 86,352,477				
f **Total** of lines 3a through e	152,216,758			
4 Qualifying distributions for 2023 from Part XI, line 4: ▶ $ 188,814,798				
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				43,844,694
e Remaining amount distributed out of corpus	144,970,104			
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	297,186,862			
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) . . .	22,659,284			
9 **Excess distributions carryover to 2024.** Subtract lines 7 and 8 from line 6a	274,527,578			
10 Analysis of line 9:				
a Excess from 2019				
b Excess from 2020 11,106,545				
c Excess from 2021. . . . 32,098,452				
d Excess from 2022 86,352,477				
e Excess from 2023 144,970,104				

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 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	
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).)

PAUL E SINGER

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*				
ABRAHAM JOSHUA HESCHEL SCHOOL 20 WEST END AVENUE NEW YORK, NY 10023	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	100,000
AFSNC INC 40 WEST 57TH STREET NEW YORK, NY 10019	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	300,000
AMERICA GIVES INC 228 PARK AVENUE SOUTH 71410 NEW YORK, NY 10003	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	25,000
AMERICAN JEWISH COMMITTEE 165 EAST 56 STREET SUITE 623 NEW YORK, NY 10022	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	17,600
BBYO INC 529 14TH ST NW SUITE 705 WASHINGTON, DC 20045	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	150,000
BLAIR HOUSE FOUNDATION 1651 PENNSYLVANIA AVENUE NW WASHINGTON, DC 20503	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	1,000,000
CENTRAL PARK CONSERVANCY 14 EAST 60TH STREET 8TH FLOOR NEW YORK, NY 10022	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	50,000
CHABAD OF MARTHA'S VINEYARD 83 CAUSEWAY ROAD TISBURY, MA 02568	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	575,000
CONGREGATION BETH ELOHIM 274 GARFIELD PLACE BROOKLYN, NY 11215	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	260,000
CONGREGATION EITZ CHAYIM OF DOGWOOD PARK INC 661 DOGWOOD AVENUE WEST HEMPSTEAD, NY 11552	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	5,000
CROHN'S & COLITIS FOUNDATION 120 BROADWAY SUITE 1050A NEW YORK, NY 10271	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	5,000
HEBREW LANGUAGE CHARTER SCHOOLS 25 WEST 39TH STREET 7TH FLOOR NEW YORK, NY 10018	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	250,000
HELPUSADOPTORG PO BOX 787 NEW YORK, NY 10150	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	7,500
HUDSON INSTITUTE 1201 PENNSYLVANIA AVENUE NW WASHINGTON, DC 20004	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	100,000
ITREK INC 1460 BROADWAY FLOOR 6 NEW YORK, NY 10036	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	175,000
	NONE	IRC 509(A)	FOR CHARITABLE	161,500,000

JP MORGAN CHARITABLE GIVING FUND NATIONAL PHILANTHROPIC TRUST JENKINTOWN,PA 19046		(1)	PURPOSE OF ORGANIZATION	
JEWISH BOOK COUNCIL 520 8TH AVENUE FOURTH FLOOR NEW YORK,NY 10018	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	55,000
JEWISH BRAILLE INSTITUTE OF AMERICA 110 EAST 30TH STREET NEW YORK,NY 10016	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	25,000
JEWISH COMMUNITY CENTER IN MANHATTAN 334 AMSTERDAM AVENUE AT 76TH STREET NEW YORK,NY 10023	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	50,000
JEWISH COMMUNITY RELATIONS COUNCIL OF NY 520 EIGHTH AVENUE SUITE 1400 NEW YORK,NY 10018	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	602,860
JEWISH FEDERATION OF PALM BEACH COUNTY 1 HARVARD CIRCLE WEST PALM BEACH,FL 33409	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	161,705
JEWISH FUNDERS NETWORK 150 WEST 30TH STREET SUITE 900 NEW YORK,NY 10001	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	235,000
JEWISH LEADERSHIP ACADEMY 975 NW 95TH STREET MIAMI,FL 33150	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	400,000
KEHILAT ROMEMU 176 WEST 105TH STREET NEW YORK,NY 10025	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	50,000
KEREN-OR INC 350 SEVENTH AVENUE SUITE 701 NEW YORK,NY 10001	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	40,000
LANDMARK ON MAIN STREET 232 MAIN STREET PORT WASHINGTON,NY 11050	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	10,000
MAKE-A-WISH FOUNDATION OF SOUTHERN FLORIDA INC 4491 SOUTH STATE ROAD 7 SUITE 201 FORT LAUDERDALE,FL 33314	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	25,000
MELANOMA RESEARCH ALLIANCE FOUNDATION 1101 NEW YORK AVENUE NW SUITE 620 WASHINGTON,DC 20005	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	50,000
MICHIGAN ISRAEL BUSINESS ACCELERATOR FOUNDATION 407 E FORT STREET SUITE 205 DETROIT,MI 48226	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	75,000
NEW YORK CITY POLICE FOUNDATION 555 FIFTH AVENUE 15 FLOOR NEW YORK,NY 10017	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	200,000
PALM BEACH OPERA	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	5,000

425 24TH STREET WEST PALM BEACH,FL 33407				
PALM BEACH ORTHODOX SYNAGOGUE 120 NORTH COUNTY ROAD PALM BEACH,FL 33480	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	399,000
PINK AID 670 POST ROAD EAST WESTPORT,CT 06880	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	10,000
POLICE ATHLETIC LEAGUE INC 34 1/2 EAST 12TH STREET NEW YORK,NY 10003	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	25,000
RONALD C WORNICK JEWISH DAY SCHOOL 800 FOSTER CITY BOULEVARD FOSTER CITY,CA 94404	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	100,000
SEFARIA INC 195 MONTAGUE STREET BROOKLYN,NY 11201	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	25,000
STEPHEN SILLER TUNNEL TO TOWERS FOUNDATION 2361 HYLAND BLVD STATEN ISLAND,NY 10306	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	15,000
SUCCESS ACADEMIES 95 PINE STREET FLOOR 6 NEW YORK,NY 10005	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	300,000
TAMID ISRAEL INVESTMENT GROUP 625 KENMOOR AVENUE SE GRAND RAPIDS,MI 49546	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	700,000
TEMPLE BETHEL OF NORTHERN WESTCHESTER 220 SOUTH BEDFORD ROAD CHAPPAQUA,NY 10514	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	10,000
THE AREIVIM PHILANTHROPIC GROUP 712 FIFTH AVENUE 34TH FLOOR NEW YORK,NY 10019	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	150,000
THE BIRTHRIGHT ISRAEL FOUNDATION 711 THIRD AVENUE 10TH FLOOR NEW YORK,NY 10017	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	1,445,000
THE CHILDREN'S MUSEUM OF NYC THE TISCH BUILDING NEW YORK,NY 10024	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	50,000
THE JEWISH COMMUNAL FUND 575 MADISON AVENUE SUITE 703 NEW YORK,NY 10022	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	175,000
THE JEWISH MUSEUM 1109 5TH AVENUE NEW YORK,NY 10128	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	150,000
THE JEWISH PHILOSOPHY FUND 5-17 PHILIP STREET FAIR LAWN,NJ 07410	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	100,000
THE LEUKEMIA & LYMPHOMA SOCIETY 61 BROADWAY SUITE 400 NEW YORK,NY 10016	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	15,000

THE MANHATTAN INSTITUTE 52 VANDERBILT AVE 3RD FL NEW YORK,NY 10017	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	2,075,000
THE MATTHEW LARSON FOUNDATION FOR PEDIATRIC BRAIN TUMORS PO BOX 836 FRANKLIN LAKES,NJ 07417	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	10,000
THE RABBI SACKS LEGACY CORP 25 WEST 45TH STREET NEW YORK,NY 10036	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	20,000
THE SINGER FAMILY CHARITABLE FOUNDATION 1100 NORTH MARKET STREET 4TH FLOOR WILMINGTON,NY 19890	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	25,000,000
TRUSTEES OF THE CONGREGATION SHEARITH ISRAEL 2 WEST 70TH STREET NEW YORK,NY 10023	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	150,000
UJA FEDERATION OF NEW YORK 130 E 59TH STREET SUITE 918 NEW YORK,NY 10022	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	2,340,000
YOUNG JUDAEA GLOBAL 575 8TH AVENUE 11TH FLOOR NEW YORK,NY 10018	NONE	IRC 509(A)(1)	FOR CHARITABLE PURPOSE OF ORGANIZATION	250,000
Total . . . . ▶ **3a**				200,018,665
b *Approved for future payment*				
Total . . . . ▶ **3b**				0

Part XV-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions.)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue:					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	2,044,787	
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			18	113,883,789	
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		115,928,576	0

13 **Total.** Add line 12, columns (b), (d), and (e). 13 115,928,576

(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	Title
	2025-10-09	

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
JEFFREY ZUKOFF				P00116434

Firm's name ▶ DDK & COMPANY LLP — Firm's EIN ▶13-2738625

Firm's address ▶ ONE PENN PLAZA 6TH FLR
NEW YORK, NY 10119 — Phone no. (212) 997-0600

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: THE PAUL E SINGER FOUNDATION

EIN: 27-2009342

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEES	8,975	6,013		2,962

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: THE PAUL E SINGER FOUNDATION

EIN: 27-2009342

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
FURNITURE & FIXTURE	2014-08-15	75,762	75,762	200DB	7.000000000000	0	0		
LEASHOLD IMPROVEMENTS	2014-06-15	52,419	12,712	SL	39.000000000000	1,344	0		
LEASHOLD IMPROVEMENTS	2014-08-15	75,932	18,091	SL	39.000000000000	1,947	0		
LEASHOLD IMPROVEMENTS	2014-09-15	107,784	25,452	SL	39.000000000000	2,764	0		
LEASHOLD IMPROVEMENTS	2014-10-15	123,416	28,881	SL	39.000000000000	3,165	0		
LEASHOLD IMPROVEMENTS	2014-11-15	2,223	515	SL	39.000000000000	57	0		
FURNITURE & FIXTURE	2015-02-15	93,208	93,208	200DB	7.000000000000	0	0		
FURNITURE & FIXTURE	2015-04-15	5,878	5,878	200DB	7.000000000000	0	0		
FURNITURE & FIXTURE	2015-06-15	17,447	17,447	200DB	7.000000000000	0	0		
LEASHOLD IMPROVEMENTS	2014-12-15	86,593	19,888	SL	39.000000000000	2,220	0		
LEASHOLD IMPROVEMENTS	2015-01-15	101,436	23,084	SL	39.000000000000	2,601	0		
LEASHOLD IMPROVEMENTS	2015-03-15	42,847	9,570	SL	39.000000000000	1,099	0		
LEASHOLD IMPROVEMENTS	2015-04-15	3,755	828	SL	39.000000000000	96	0		
LEASHOLD IMPROVEMENTS	2015-05-15	73,285	16,050	SL	39.000000000000	1,879	0		
LEASHOLD IMPROVEMENTS	2015-06-15	813	178	SL	39.000000000000	21	0		
LEASHOLD IMPROVEMENTS	2015-07-15	312	67	SL	39.000000000000	8	0		
FURNITURE & FIXTURE	2016-01-01	4,340	4,340	200DB	7.000000000000	0	0		
LEASHOLD IMPROVEMENTS	2015-12-31	438	88	SL	39.000000000000	11	0		
LEASHOLD IMPROVEMENTS	2016-01-01	13,684	2,764	SL	39.000000000000	351	0		
LEASHOLD IMPROVEMENTS	2016-10-01	523	93	SL	39.000000000000	13	0		
LEASHOLD IMPROVEMENTS	2016-11-01	1,200	218	SL	39.000000000000	31	0		
EQUIPMENT	2017-02-01	11,274	5,637	200DB	5.000000000000	0	0		
FURNITURE & FIXTURE	2017-03-01	24,413	11,661	200DB	7.000000000000	545	0		
FURNITURE & FIXTURE	2017-05-01	13,754	6,570	200DB	7.000000000000	307	0		
FURNITURE & FIXTURE	2017-07-01	37,185	17,762	200DB	7.000000000000	830	0		
FURNITURE & FIXTURE	2017-08-01	3,240	1,548	200DB	7.000000000000	72	0		
LEASHOLD IMPROVEMENTS	2017-01-01	15,691	2,764	SL	39.000000000000	402	0		
LEASHOLD IMPROVEMENTS	2017-03-01	600	101	SL	39.000000000000	15	0		
LEASHOLD IMPROVEMENTS	2017-04-01	27,838	4,730	SL	39.000000000000	714	0		
LEASHOLD IMPROVEMENTS	2017-06-01	900	149	SL	39.000000000000	23	0		
LEASHOLD IMPROVEMENTS	2017-08-01	375,653	60,601	SL	39.000000000000	9,632	0		
LEASHOLD IMPROVEMENTS	2017-10-01	600		SL	39.000000000000	0	0		
EQUIPMENT	2018-10-01	1,000		SL	5.000000000000	0	0		
FURNITURE & FIXTURE	2018-03-01	2,776		SL	7.000000000000	0	0		
FURNITURE & FIXTURE	2018-04-01	1,997		SL	7.000000000000	0	0		
FURNITURE & FIXTURE	2018-07-01	3,261		SL	7.000000000000	0	0		
LEASHOLD IMPROVEMENTS	2018-02-01	38,282	5,687	SL	39.000000000000	982	0		
LEASHOLD IMPROVEMENTS	2018-05-01	28,669	4,073	SL	39.000000000000	735	0		
LEASHOLD IMPROVEMENTS	2017-12-01	900	137	SL	39.000000000000	23	0		
EQUIPMENT	2019-09-25	1,758		SL	5.000000000000	0	0		
FURNITURE & FIXTURE	2019-03-22	3,162		SL	7.000000000000	0	0		
FURNITURE & FIXTURE	2019-06-13	3,630		SL	7.000000000000	0	0		
EQUIPMENT	2020-01-16	1,251		SL	5.000000000000	0	0		
EQUIPMENT	2020-04-28	1,251		SL	5.000000000000	0	0		
EQUIPMENT	2019-12-26	8,920		SL	5.000000000000	0	0		
FURNITURE & FIXTURE	2020-01-31	405		SL	7.000000000000	0	0		
FURNITURE & FIXTURE	2021-09-18	1,402		SL	7.000000000000	0	0		
FURNITURE & FIXTURE	2021-11-26	1,846		SL	7.000000000000	0	0		
FURNITURE & FIXTURE-DC	2023-02-21	53,435	191	SL	7.000000000000	1,527	0		
EQUIPMENT-NY	2023-10-10	8,572	171	SL	5.000000000000	343	0		
FURNITURE & FIXTURE-NY	2023-02-23	2,675	38	SL	7.000000000000	76	0		
FURNITURE & FIXTURE-NY	2023-03-17	1,399	20	SL	7.000000000000	40	0		
EQUIPMENT-DC	2023-02-21	20,950	419	SL	5.000000000000	838	0		
EQUIPMENT-DC	2023-02-21	2,742	55	SL	5.000000000000	110	0		
FURNITURE & FIXTURE-DC	2023-02-21	47,958	685	SL	7.000000000000	1,370	0		
FURNITURE & FIXTURE-DC	2023-05-15	309	4	SL	7.000000000000	9	0		
FURNITURE & FIXTURE-DC	2023-09-15	3,149	45	SL	7.000000000000	90	0		
FURNITURE & FIXTURE-DC	2023-11-15	309	4	SL	7.000000000000	9	0		
LEASHOLD IMPROVEMENTS-DC	2023-02-21	1,276	9	SL	15.000000000000	17	0		
LEASHOLD IMPROVEMENTS-DC	2023-05-15	65,915	439	SL	15.000000000000	879	0		
LEASHOLD IMPROVEMENTS-DC	2023-02-21	5,328	36	SL	15.000000000000	71	0		
LEASHOLD IMPROVEMENTS-NY	2024-08-15	5,250		SL	15.000000000000	3,220	0		

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: THE PAUL E SINGER FOUNDATION

EIN: 27-2009342

Grantee's Name	Grantee's Address	Grant Date	Grant Amount	Grant Purpose	Amount Expended By Grantee	Any Diversion By Grantee?	Dates of Reports By Grantee	Date of Verification	Results of Verification
THE SINGER FAMILY CHARITABLE FOUNDATION	1100 NORTH MARKET STREET 4TH FLOOR WILMINGTON, DE 19890	2024-04-01	25,000,000	TO SUPPORT THE ONGOING CHARITABLE PROJECTS OF THE FOUNDATION.	3,043,713	NONE	6/15/2025		NO INDEPENDENT VERIFICATION WILL BE MADE OF ANY REPORTS UNLESS THERE IS REASONABLE CAUSE TO QUESTION THE RELIABILITY OF SUCH REPORTS.

TY 2023 IRS 990 e-File Render

Name: THE PAUL E SINGER FOUNDATION

EIN: 27-2009342

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
SHARES OF ELLIOTT INTERNATIONAL LIMITED	AT COST	161,573,710	883,269,977
PROGRAM RELATED INVESTMENTS	AT COST	900,000	900,000

Name: THE PAUL E SINGER FOUNDATION

EIN: 27-2009342

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
FURNITURE & FIXTURE	75,762	75,762	0	
LEASHOLD IMPROVEMENTS	52,419	14,056	38,363	
LEASHOLD IMPROVEMENTS	75,932	20,038	55,894	
LEASHOLD IMPROVEMENTS	107,784	28,216	79,568	
LEASHOLD IMPROVEMENTS	123,416	32,046	91,370	
LEASHOLD IMPROVEMENTS	2,223	572	1,651	
FURNITURE & FIXTURE	93,208	93,208	0	
FURNITURE & FIXTURE	5,878	5,878	0	
FURNITURE & FIXTURE	17,447	17,447	0	
LEASHOLD IMPROVEMENTS	86,593	22,108	64,485	
LEASHOLD IMPROVEMENTS	101,436	25,685	75,751	
LEASHOLD IMPROVEMENTS	42,847	10,669	32,178	
LEASHOLD IMPROVEMENTS	3,755	924	2,831	
LEASHOLD IMPROVEMENTS	73,285	17,929	55,356	
LEASHOLD IMPROVEMENTS	813	199	614	
LEASHOLD IMPROVEMENTS	312	75	237	
FURNITURE & FIXTURE	4,340	4,340	0	
LEASHOLD IMPROVEMENTS	438	99	339	
LEASHOLD IMPROVEMENTS	13,684	3,115	10,569	
LEASHOLD IMPROVEMENTS	523	106	417	
LEASHOLD IMPROVEMENTS	1,200	249	951	
EQUIPMENT	11,274	11,274	0	
FURNITURE & FIXTURE	24,413	24,413	0	
FURNITURE & FIXTURE	13,754	13,754	0	
FURNITURE & FIXTURE	37,185	37,185	0	
FURNITURE & FIXTURE	3,240	3,240	0	
LEASHOLD IMPROVEMENTS	15,691	3,166	12,525	
LEASHOLD IMPROVEMENTS	600	116	484	
LEASHOLD IMPROVEMENTS	27,838	5,444	22,394	
LEASHOLD IMPROVEMENTS	900	172	728	
LEASHOLD IMPROVEMENTS	375,653	70,233	305,420	
LEASHOLD IMPROVEMENTS	600	600	0	
EQUIPMENT	1,000	1,000	0	
FURNITURE & FIXTURE	2,776	2,776	0	
FURNITURE & FIXTURE	1,997	1,997	0	
FURNITURE & FIXTURE	3,261	3,261	0	
LEASHOLD IMPROVEMENTS	38,282	6,669	31,613	
LEASHOLD IMPROVEMENTS	28,669	4,808	23,861	
LEASHOLD IMPROVEMENTS	900	160	740	
EQUIPMENT	1,758	1,758	0	
FURNITURE & FIXTURE	3,162	3,162	0	
FURNITURE & FIXTURE	3,630	3,630	0	

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
EQUIPMENT	1,251	1,251	0	
EQUIPMENT	1,251	1,251	0	
EQUIPMENT	8,920	8,920	0	
FURNITURE & FIXTURE	405	405	0	
FURNITURE & FIXTURE	1,402	1,402	0	
FURNITURE & FIXTURE	1,846	1,846	0	
FURNITURE & FIXTURE-DC	53,435	44,466	8,969	
EQUIPMENT-NY	8,572	7,372	1,200	
FURNITURE & FIXTURE-NY	2,675	2,254	421	
FURNITURE & FIXTURE-NY	1,399	1,179	220	
EQUIPMENT-DC	20,950	18,017	2,933	
EQUIPMENT-DC	2,742	2,359	383	
FURNITURE & FIXTURE-DC	47,958	40,421	7,537	
FURNITURE & FIXTURE-DC	309	260	49	
FURNITURE & FIXTURE-DC	3,149	2,654	495	
FURNITURE & FIXTURE-DC	309	260	49	
LEASHOLD IMPROVEMENTS-DC	1,276	1,047	229	
LEASHOLD IMPROVEMENTS-DC	65,915	54,050	11,865	
LEASHOLD IMPROVEMENTS-DC	5,328	4,369	959	
LEASHOLD IMPROVEMENTS-NY	5,250	3,220	2,030	

TY 2023 IRS 990 e-File Render

Name: THE PAUL E SINGER FOUNDATION

EIN: 27-2009342

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
LEGAL FEES	846,907	0		846,907

TY 2023 IRS 990 e-File Render

Name: THE PAUL E SINGER FOUNDATION

EIN: 27-2009342

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
SECURITY DEPOSITS	716,749	716,749	716,749

TY 2023 IRS 990 e-File Render

Name: THE PAUL E SINGER FOUNDATION

EIN: 27-2009342

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FILING FEES	2,346	0		2,346
STATIONERY & SUPPLIES	15,385	0		15,385
INSURANCE	56,202	0		56,202
EVENT EXPENSES	345,529	0		345,529
PROGRAMMING	137,817	0		137,817
MEMBERSHIP DUES	7,875	0		7,875
MEALS	171,523	0		171,523
TECHNOLOGY SERVICE	154,529	0		154,529
SOFTWARE, LICENSES, AND TECHNOLOGY SUPPLIES	200,227	0		200,227
PROFESSIONAL DEVELOPMENT	15,000	0		15,000
RESEARCH EXPENSES	33,000	0		33,000

TY 2023 IRS 990 e-File Render

Name: THE PAUL E SINGER FOUNDATION

EIN: 27-2009342

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
WILMINGTON TRUST	3,000	2,000		1,000
CONSULTING FEES	3,097,542	0		3,097,542
OTHER SERVICES	93,596	0		93,596

TY 2023 IRS 990 e-File Render

Name: THE PAUL E SINGER FOUNDATION

EIN: 27-2009342

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
PAYROLL TAXES	303,702	0		303,702
UNITED STATES TREASURY	1,000,000	0		0