

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

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

Name of foundation: STEPHEN M SILBERSTEIN FOUNDATION. A Employer identification number: 91-1852739. B Telephone number: (415) 435-1692. C If exemption application is pending, check here. D 1. Foreign organizations, check here. E If private foundation status was terminated under section 507(b)(1)(A), check here. F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here. 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. I Fair market value of all assets at end of year: \$204,434,432. J Accounting method: Cash.

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

Table with 5 columns: (a) Revenue and expenses per books, (b) Net investment income, (c) Adjusted net income, (d) Disbursements for charitable purposes. Rows include Revenue (1-12) and Operating and Administrative Expenses (13-26). Total revenue: 5,642,213. Total expenses: 8,647,894. Net investment income: 4,324,931.

**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
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .			
	<b>2</b> Savings and temporary cash investments . . . . .	2,854,155	3,089,149	3,089,149
	<b>3</b> Accounts receivable ▶ _____			
	Less: allowance for doubtful accounts ▶ _____			
	<b>4</b> Pledges receivable ▶ _____			
	Less: allowance for doubtful accounts ▶ _____			
	<b>5</b> Grants receivable . . . . .			
	<b>6</b> Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions) . . . . .			
	<b>7</b> Other notes and loans receivable (attach schedule) ▶ _____			
	Less: allowance for doubtful accounts ▶ _____			
	<b>8</b> Inventories for sale or use . . . . .			
	<b>9</b> Prepaid expenses and deferred charges . . . . .			
	<b>10a</b> Investments—U.S. and state government obligations (attach schedule) . . . . .			
	<b>b</b> Investments—corporate stock (attach schedule) . . . . .	9,827,845	8,754,269	70,763,182
	<b>c</b> Investments—corporate bonds (attach schedule) . . . . .			
	<b>11</b> Investments—land, buildings, and equipment: basis ▶ _____			
Less: accumulated depreciation (attach schedule) ▶ _____				
<b>12</b> Investments—mortgage loans . . . . .				
<b>13</b> Investments—other (attach schedule) . . . . .	44,010,851	39,323,631	107,791,498	
<b>14</b> Land, buildings, and equipment: basis ▶ _____				
Less: accumulated depreciation (attach schedule) ▶ _____				
<b>15</b> Other assets (describe ▶ _____)	20,270,483	22,790,603	22,790,603	
<b>16 Total assets</b> (to be completed by all filers—see the instructions. Also, see page 1, item I)	76,963,334	73,957,652	204,434,432	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .			
	<b>18</b> Grants payable . . . . .			
	<b>19</b> Deferred revenue. . . . .			
	<b>20</b> Loans from officers, directors, trustees, and other disqualified persons . . . . .			
	<b>21</b> Mortgages and other notes payable (attach schedule) . . . . .			
	<b>22</b> Other liabilities (describe ▶ _____)			
	<b>23 Total liabilities</b> (add lines 17 through 22) . . . . .	0	0	
<b>Net Assets or Fund Balances</b>	<b>Foundations that follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 24, 25, 29 and 30.</b>			
	<b>24</b> Net assets without donor restrictions . . . . .			
	<b>25</b> Net assets with donor restrictions . . . . .			
	<b>Foundations that do not follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 26 through 30.</b>			
	<b>26</b> Capital stock, trust principal, or current funds . . . . .	86,703,716	87,910,704	
	<b>27</b> Paid-in or capital surplus, or land, bldg., and equipment fund . . . . .	0	0	
	<b>28</b> Retained earnings, accumulated income, endowment, or other funds . . . . .	-9,740,382	-13,953,052	
<b>29 Total net assets or fund balances</b> (see instructions) . . . . .	76,963,334	73,957,652		
<b>30 Total liabilities and net assets/fund balances</b> (see instructions) . . . . .	76,963,334	73,957,652		

**Part III Analysis of Changes in Net Assets or Fund Balances**

<b>1</b> 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) . . . . .	<b>1</b>	76,963,334
<b>2</b> Enter amount from Part I, line 27a . . . . .	<b>2</b>	-3,005,681
<b>3</b> Other increases not included in line 2 (itemize) ▶ _____	<b>3</b>	0
<b>4</b> Add lines 1, 2, and 3 . . . . .	<b>4</b>	73,957,653
<b>5</b> Decreases not included in line 2 (itemize) ▶ _____	<b>5</b>	1
<b>6</b> Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 29.	<b>6</b>	73,957,652

Part IV Capital Gains and Losses for Tax on Investment Income

Table with 4 columns: (a) List and describe the kind(s) of property sold, (b) How acquired, (c) Date acquired, (d) Date sold. Rows include BIOVERATIV INC, GOL LINHAS AEREAS INTE FSPONS, SPDR EURO STOXX 50 ETF IV, TESLA INC, VALE S A, MILL NOTE, and CAPITAL GAINS DIVIDENDS.

Table with 4 columns: (e) Gross sales price, (f) Depreciation allowed, (g) Cost or other basis plus expense of sale, (h) Gain or (loss). Rows correspond to items in Part IV, ending with a total row for 51.

Table with 4 columns: (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), (l) Gains (Col. (h) gain minus col. (k)) or Losses (from col.(h)).

Summary rows for capital gains: 2 Capital gain net income or (net capital loss) 882,013; 3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): -83,210.

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

Table for excise tax calculation with 11 rows. Includes exemptions for foundations, tax under section 511, tax based on investment income, and credits/payments. Total tax due is 63,014.

Part VI-A Statements Regarding Activities

1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?

Table with columns Yes, No and row 1a

b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition.

Table with columns Yes, No and row 1b

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?

Table with columns Yes, No and row 1c

d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. (2) On foundation managers.

Table with columns Yes, No and row 1d

e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers.

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.

Table with columns Yes, No and row 2

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.

Table with columns Yes, No and row 3

4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?

Table with columns Yes, No and row 4a

b If "Yes," has it filed a tax return on Form 990-T for this year?

Table with columns Yes, No and row 4b

5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.

Table with columns Yes, No and row 5

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?

Table with columns Yes, No and row 6

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.

Table with columns Yes, No and row 7

8a Enter the states to which the foundation reports or with which it is registered (see instructions) CA

Table with columns Yes, No and row 8a

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.

Table with columns Yes, No and row 8b

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

Table with columns Yes, No and row 9

10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses.

Table with columns Yes, No and row 10

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.

Table with columns Yes, No and row 11

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

Table with columns Yes, No and row 12

13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address N/A

Table with columns Yes, No and row 13

14 The books are in care of GHIRARDO CPA Telephone no. (415) 897-5678 Located at 7200 REDWOOD BLVD STE 403 NOVATO CA ZIP+4 94945

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - check here and enter the amount of tax-exempt interest received or accrued during the year. 15

16 At any time during calendar year 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? See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes", enter the name of the foreign country

Table with columns Yes, No and row 15

Table with columns Yes, No and row 16

Table with columns Yes, No and row 16

Table with columns Yes, No and row 16

Table with columns Yes, No and row 16

Table with columns Yes, No and row 16

Table with columns Yes, No and row 16

Table with columns Yes, No and row 16

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

**File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.**

- 1a** During the year did the foundation (either directly or indirectly):
  - (1)** Engage in the sale or exchange, or leasing of property with a disqualified person? . . . . .
  - (2)** Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? . . . . .
  - (3)** Furnish goods, services, or facilities to (or accept them from) a disqualified person?
  - (4)** Pay compensation to, or pay or reimburse the expenses of, a disqualified person?
  - (5)** Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? . . . . .
  - (6)** Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)
- b** If any answer is "Yes" to 1a(1)–(6); did **any** of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions
- c** Organizations relying on a current notice regarding disaster assistance check here. . . . .
- d** Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2024? . . . . .
- 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? . . . . .  
If "Yes," list the years ► 20\_\_\_, 20\_\_\_, 20\_\_\_, 20\_\_\_
  - b** Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement—see instructions.) . . . . .
  - c** If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here.  
► 20\_\_\_, 20\_\_\_, 20\_\_\_, 20\_\_\_
- 3a** Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? . . . . .
- b** If "Yes," did it have excess business holdings in 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.) . . . . .
- 4a** Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?
- b** Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2024?

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

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

- 5a** During the year did the foundation pay or incur any amount to:
  - (1)** Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?
  - (2)** Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?
  - (3)** Provide a grant to an individual for travel, study, or other similar purposes?
  - (4)** Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions
  - (5)** Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?
- b** If any answer is "Yes" to 5a(1)-(5); did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions
- c** Organizations relying on a current notice regarding disaster assistance check
- d** If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?   
If "Yes," attach the statement required by Regulations section 53.4945-5(d).
- 6a** Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?
- b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?   
If "Yes" to 6b, file Form 8870.
- 7a** At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?
- b** If "Yes", did the foundation receive any proceeds or have any net income attributable to the transaction?
- 8** Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment during the year?

	Yes	No
<b>5a(1)</b>		No
<b>5a(2)</b>		No
<b>5a(3)</b>		No
<b>5a(4)</b>		No
<b>5a(5)</b>		No
<b>5b</b>		
<b>5d</b>		
<b>6a</b>		No
<b>6b</b>		No
<b>7a</b>		No
<b>7b</b>		
<b>8</b>		No

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

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
STEPHEN M SILBERSTEIN 1 CLIFF ROAD BELVEDERE, CA 94920	PRESIDENT & TREASURER 4.00	0	0	0
PAUL SILBERSTEIN 5500 BALBOA DRIVE OAKLAND, CA 94611	SECRETARY 4.00	0	0	0

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


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

**Total** number of other employees paid over \$50,000.  0

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

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

<b>(a)</b> Name and address of each person paid more than \$50,000	<b>(b)</b> Type of service	<b>(c)</b> Compensation
NONE		

**Total** number of others receiving over \$50,000 for professional services. . . . . 

0

**Part VIII- Summary of Direct Charitable Activities**

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

	Expenses
<b>1</b> NONE	0
<b>2</b>	
<b>3</b>	
<b>4</b>	

**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
<b>1</b> NONE	0
<b>2</b>	
<b>3</b> All other program-related investments. See instructions.	
<b>Total.</b> Add lines 1 through 3	0

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

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
<b>a</b>	Average monthly fair market value of securities. . . . .	<b>1a</b>	168,851,160
<b>b</b>	Average of monthly cash balances. . . . .	<b>1b</b>	729,288
<b>c</b>	Fair market value of all other assets (see instructions). . . . .	<b>1c</b>	24,859,659
<b>d</b>	<b>Total</b> (add lines 1a, b, and c). . . . .	<b>1d</b>	194,440,107
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation). . . . .	<b>1e</b>	0
<b>2</b>	Acquisition indebtedness applicable to line 1 assets	<b>2</b>	0
<b>3</b>	Subtract line 2 from line 1d. . . . .	<b>3</b>	194,440,107
<b>4</b>	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions). . . . .	<b>4</b>	2,916,602
<b>5</b>	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3. . . . .	<b>5</b>	191,523,505
<b>6</b>	<b>Minimum investment return.</b> Enter 5% (0.05) of line 5. . . . .	<b>6</b>	9,576,175

**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.)

<b>1</b>	Minimum investment return from Part IX, line 6. . . . .	<b>1</b>	9,576,175
<b>2a</b>	Tax on investment income for 2024 from Part V, line 5. . . . .	<b>2a</b>	60,117
<b>b</b>	Income tax for 2024. (This does not include the tax from Part V.). . . . .	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b. . . . .	<b>2c</b>	60,117
<b>3</b>	Distributable amount before adjustments. Subtract line 2c from line 1. . . . .	<b>3</b>	9,516,058
<b>4</b>	Recoveries of amounts treated as qualifying distributions. . . . .	<b>4</b>	0
<b>5</b>	Add lines 3 and 4. . . . .	<b>5</b>	9,516,058
<b>6</b>	Deduction from distributable amount (see instructions). . . . .	<b>6</b>	0
<b>7</b>	<b>Distributable amount</b> as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1. . . . .	<b>7</b>	9,516,058

**Part XI Qualifying Distributions** (see instructions)

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
<b>a</b>	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26. . . . .	<b>1a</b>	8,647,894
<b>b</b>	Program-related investments—total from Part VIII-B	<b>1b</b>	0
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes. . . . .	<b>2</b>	
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the:		
<b>a</b>	Suitability test (prior IRS approval required). . . . .	<b>3a</b>	
<b>b</b>	Cash distribution test (attach the required schedule). . . . .	<b>3b</b>	
<b>4</b>	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part XII, line 4. . . . .	<b>4</b>	8,647,894

**Part XII Undistributed Income** (see instructions)

	(a) Corpus	(b) Years prior to 2023	(c) 2023	(d) 2024
<b>1</b> Distributable amount for 2024 from Part X, line 7				9,516,058
<b>2</b> Undistributed income, if any, as of the end of 2024:				
<b>a</b> Enter amount for 2023 only. . . . .			8,205,292	
<b>b</b> Total for prior years: 2022, 20____, 20____		301,115		
<b>3</b> Excess distributions carryover, if any, to 2024:				
<b>a</b> From 2019. . . . .				
<b>b</b> From 2020. . . . .				
<b>c</b> From 2021. . . . .				
<b>d</b> From 2022. . . . .				
<b>e</b> From 2023. . . . .				
<b>f</b> <b>Total</b> of lines 3a through e. . . . .	0			
<b>4</b> Qualifying distributions for 2024 from Part XI, line 4: ▶ \$ <u>8,647,894</u>				
<b>a</b> Applied to 2023, but not more than line 2a			8,205,292	
<b>b</b> Applied to undistributed income of prior years (Election required—see instructions). . . . .		301,115		
<b>c</b> Treated as distributions out of corpus (Election required—see instructions). . . . .	0			
<b>d</b> Applied to 2024 distributable amount				141,487
<b>e</b> Remaining amount distributed out of corpus	0			
<b>5</b> Excess distributions carryover applied to 2024. (If an amount appears in column (d), the same amount must be shown in column (a).)	0			0
<b>6</b> Enter the net total of each column as indicated below:				
<b>a</b> Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	0			
<b>b</b> Prior years' undistributed income. Subtract line 4b from line 2b. . . . .		0		
<b>c</b> 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		
<b>d</b> Subtract line 6c from line 6b. Taxable amount—see instructions. . . . .		0		
<b>e</b> Undistributed income for 2023. Subtract line 4a from line 2a. Taxable amount—see instructions. . . . .			0	
<b>f</b> Undistributed income for 2024. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2025				9,374,571
<b>7</b> 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			
<b>8</b> Excess distributions carryover from 2019 not applied on line 5 or line 7 (see instructions)	0			
<b>9</b> <b>Excess distributions carryover to 2025.</b> Subtract lines 7 and 8 from line 6a	0			
<b>10</b> Analysis of line 9:				
<b>a</b> Excess from 2020				
<b>b</b> Excess from 2021				
<b>c</b> Excess from 2022. . . . .				
<b>d</b> Excess from 2023				
<b>e</b> Excess from 2024				

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

<b>1a</b>	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>b</b>	Check box to indicate whether the organization is a private operating foundation described in section <input type="checkbox"/> 4942(j)(3) or <input type="checkbox"/> 4942(j)(5)					
<b>2a</b>	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part IX for each year listed . . . . .	<b>Tax year</b>	<b>Prior 3 years</b>			<b>(e) Total</b>
<b>b</b>	85% (0.85) of line 2a	<b>(a) 2024</b>	<b>(b) 2023</b>	<b>(c) 2022</b>	<b>(d) 2021</b>	
<b>c</b>	Qualifying distributions from Part XI, line 4 for each year listed . . . . .					
<b>d</b>	Amounts included in line 2c not used directly for active conduct of exempt activities . . . . .					
<b>e</b>	Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c . . . . .					
<b>3</b>	Complete 3a, b, or c for the alternative test relied upon:					
<b>a</b>	"Assets" alternative test—enter:					
	(1) Value of all assets . . . . .					
	(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
<b>b</b>	"Endowment" alternative test— enter 2/3 of minimum investment return shown in Part IX, line 6 for each year listed . . . . .					
<b>c</b>	"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).)

STEPHEN M SILBERSTEIN

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

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

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

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

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

**c** Any submission deadlines:

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

**Part** Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
<b>a</b> <i>Paid during the year</i> 10000 DEGREES 1401 LOS GAMOS DR SUITE 205 SAN RAFAEL, CA 94903	N/A	501(C)(3)	TO ACHIEVE EDUCATIONAL EQUITY AND TO SUPPORT STUDENTS FROM LOW-INCOME BACKGROUNDS TO AND THOROUGH COLLEGE TO REALIZE THEIR FULL POTENTIAL AND POSITVELY IMPACT THEIR COMMUNITIES AND THE WORLD.	25,000
ALAMEDA COUNTY COMMUNITY FOOD BANK 7900 EDGEWATER DRIVE OAKLAND, CA 94621	N/A	501(C)(3)	FOOD DISTRIBUTION TO THOSE IN NEED.	100,000
ALASKA WILDERNESS LEAGUE 943 W 6TH AVE STE 132 ANCHORAGE, AK 99501	N/A	501(C)(3)	PROMOTE AND PROTECT AMERICA'S PUBLIC LANDS IN ALASKA	10,000
AMERICAN CIVIL LIBERTIES UNION FOUNDATION 1633 MISSION STREET SAN FRANCISCO, CA 94103	N/A	501(C)(3)	DEFEND & PRESERVE INDIVIDUAL RIGHT & LIBERTIES	300,000
AMIGOS DE LAS AMERICAS - EAST BAY CHAPTER PO BOX 72321 OAKLAND, CA 94612	N/A	501(C)(3)	PROMOTE YOUTH LEADERSHIP ACROSS THE AMERICAS	25,000
CALIFORNIA BUDGET & POLICY CENTER 1107 9TH STREET STE 310 SACRAMENTO, CA 95814	N/A	501(C)(3)	ACCESS TO USEFUL ANALYSES OF STATE BUDGET TO IMPROVE PUBLIC POLICIES AND WELL-BEING OF CALIFORNIANS	15,000
CALIFORNIA NATIVE PLANT SOCIETY 2707 K STREET SUITE 1 SACRAMENTO, CA 95816	N/A	501(C)(3)	CONSERVING CALIFORNIA NATIVE PLANTS AND THEIR NATURAL HABITATS	10,000
CALMATTERS 1007 7TH STREET SACRAMENTO, CA 95814	N/A	501(C)(3)	INFORM CALIFORNIANS THROUGH MEANINGFUL JOURNALISM ABOUT THE PLAYERS, POLITICS, AND INTERESTS THAT SHAPE THE ISSUES THAT AFFECT THEIR LIVES	50,000
CENTER FOR AMERICAN PROGRESS 1333 H STREET NW 10TH FLOOR WASHINGTON, DC 20005	N/A	501(C)(3)	SUPPORT RESEARCH & EDUCATION IN ECONOMICS	150,000
CENTER FOR POLITICAL ACCOUNTABILITY 20TH ST NW SUITE 205 WASHINGTON, DC 20036	N/A	501(C)(3)	SUPPORTS POLITICAL ACCOUNTABILITY AND DISCLOSURE	100,000
CITYSIDE JOURNALISM INSTITUTE 1111 BROADWAY SUITE 300 OAKLAND, CA 94607	N/A	501(C)(3)	TO HELP PEOPLE FEEL MORE ENGAGED WITH THEIR CITY AND WITH ONE ANOTHER	75,000
COMMON CAUSE 1133 19TH STREET NW 9TH FLOOR WASHINGTON, DC 20036	N/A	501(C)(3)	VEHICLE FOR CITIZENS TO MAKE VOICES HEARD IN POLITICAL PROCESS & HOLD ELECTED LEADERS ACCOUNTABLE	150,000
DEMOCRACY NOW PO BOX 693 NEW YORK, NY 10013	N/A	501(C)(3)	SUPPORT PUBLIC RADIO JOURNALISM	200,000
	N/A	501(C)(3)	THINK TANK TO BROADEN	150,000

ECONOMIC POLICY INSTITUTE 1333 H ST NW 11TH FLOOR WASHINGTON,DC 20005			DISCUSSION OF ECONOMIC ISSUES TO INCLUDE LOWER/MIDDLE CLASS	
GOOD JOBS FIRST 1616 P STREET NW SUITE 210 WASHINGTON,DC 20036	N/A	501(C)(3)	PROMOTING ACCOUNTABILITY IN ECONOMIC DEVELOPMENT	50,000
GREEN SCIENCE POLICY INSTITUTE PO BOX 5455 BERKELEY,CA 94705	N/A	501(C)(3)	CREATE A SUSTAINABLE RELATIONSHIP AMONG ONE ANOTHER	75,000
GREENBELT ALLIANCE 631 HOWARD ST STE 510 SAN FRANCISCO,CA 94105	N/A	501(C)(3)	ADVOCATE, PROVIDE EXPERTISE ON, AND BUILD SUPPORT BEHIND PUBLIC POLICY AND PLANNING THAT SUPPORTS OPEN SPACE CONSERVATION AND SMART GROWTH.	100,000
HUMAN RIGHTS WATCH 350 FIFTH AVE 34TH FLOOR NEW YORK,NY 10118	N/A	501(C)(3)	DEFEND & PRESERVE INDIVIDUAL RIGHTS & LIBERTIES	30,000
INSTITUTE FOR POLICY STUDIES 1301 CONNECTICUT AVE NW SUITE 600 WASHINGTON,DC 20036	N/A	501(C)(3)	BUILDING A MORE EQUITABLE, ECOLOGICALLY SUSTAINABLE, AND PEACEFUL SOCIETY BY TURNING IDEAS INTO ACTION.	150,000
INSTITUTE ON TAXATION & ECONOMIC POLICY 1616 P STREET STE 200 WASHINGTON,DC 20036	N/A	501(C)(3)	ENSURES THAT ELECTED OFFICIALS, MEDIA, AND THE GENERAL PUBLIC HAVE ACCESS TO ACCURATE, TIMELY, AND STRAIGHTFORWARD INFORMATION ON CURRENT AND PROPOSED TAX POLICIES.	75,000
J STREET EDUCATION FUND 1828 L STREET NW STE 240 WASHINGTON,DC 20036	N/A	501(C)(3)	RAISE AWARENESS FOR A TWO-STATE SOLUTION	25,000
JOHN BURTON FOUNDATION COMMUNITY INITIATIVES 220 MONTGOMERY ST 1142 SAN FRANCISCO,CA 94104	N/A	501(C)(3)	PROMOTES VALUES OF NURTURING CHILDREN AND YOUTH WHO ARE LESS FORTUNATE	50,000
MARIN COUNTY BICYCLE COALITION PO BOX 1115 FAIRFAX,CA 94978	N/A	501(C)(3)	IMPROVING OUR COUNTRY'S ROADS, MULTI-USE PATHWAYS, AND OFF-ROAD FACILITIES FOR CYCLISTS AND PEDESTRIANS.	50,000
MCF DONOR ADVISED FUND 5 HAMILTON LANDING SUITE 200 NOVATO,CA 94949	N/A	501(C)(3)	UMBRELLA ORGANIZATION FOR MANY LOCAL NONPROFIT ORGS.	4,000,000
MEDIA MATTERS FOR AMERICA 1627 K ST NW STE 800 WASHINGTON,DC 20006	N/A	501(C)(3)	EDUCATIONAL RADIO BROADCASTING	350,000
MILITARY RELIGIOUS FREEDOM FOUNDATION 13170 B CENTRAL AVE STE 255 ALBUQUERQUE,NM 87123	N/A	501(C)(3)	PROTECT CONSTITUTIONALLY MANDATED RELIGIOUS FREEDOM	50,000
NATIONAL REDISTRICTING FOUNDATION PO BOX 7459 WASHINGTON,DC 20044	N/A	501(C)(3)	TO DISMANTLE UNFAIR ELECTORAL MAPS AND CREATE A REDISTRICTING SYSTEM BASED ON DEMOCRATIC VALUES	200,000
NATIONAL VOTE AT HOME INSTITUTE PO BOX 65752 WASHINGTON,DC 20035	N/A	501(C)(3)	ENSURE THE SECURITY OF OUR ELECTIONS AND PUTING VOTER'S NEEDS FIRST	250,000
	N/A	501(C)(3)	INSPIRE AND PROMOTE	97,600

OUTDOOR AFRO 2323 BROADWAY OAKLAND,CA 94612			AFRICAN AMERICAN CONNECTIONS AND LEADERSHIP IN NATURE	
PATRIOTIC MILLIONAIRES 1701 K STREET NW SUITE 750 WASHINGTON,DC 20006	N/A	501(C)(3)	COMMITTED TO BUILDING A MORE PROSPEROUS, STABLE, AND INCLUSIVE NATION THROUGH ECONOMIC POLICIES AND POLITICAL PROCESS POLICIES	75,000
PLANNED PARENTHOOD FOUNDATION 434 WEST 33RD STREET NEW YORK,NY 10001	N/A	501(C)(3)	DELIVER HEALTH CARE SERVICES, SEX EDUCATION	200,000
PROPUBLICA ONE EXCHANGE PLAZA 23RD FLOOR NEW YORK,NY 10006	N/A	501(C)(3)	INVESTIGATIVE REPORTING	250,000
PUBLIC CITIZEN FOUNDATION 1600 20TH ST NW WASHINGTON,DC 20009	N/A	501(C)(3)	SERVES AS THE PEOPLE'S VOICE IN THE NATION'S CAPITAL.	100,000
RAINFOREST ACTION NETWORK 221 PINE ST 5TH FLOOR SAN FRANCISCO,CA 94104	N/A	501(C)(3)	CAMPAIGNS FOR FORESTS	15,000
SAN FRANCISCO BAYKEEPER 785 MARKET ST STE 850 SAN FRANCISCO,CA 94103	N/A	501(C)(3)	ADDRESSING THE GREATEST THREATS TO THE SF BAY.	50,000
SAN FRANCISCO MIME TROUPE 855 TREAT AVENUE SAN FRANCISCO,CA 94110	N/A	501(C)(3)	CREATES AND PRODUCES THEATER THAT PRESENTS A WORKING-CLASS ANALYSIS OF THE VENTS THAT SHAPE OUR SOCIETY, EXPOSE SOCIAL AND ECONOMIC INJUSTICE, AND DEMANDS REVOLUTIONARY CHANGE.	50,000
SAN FRANCISCO PLANNING & URBAN RESEARCH ASSOCIATION 654 MISSION STREET SAN FRANCISCO,CA 94105	N/A	501(C)(3)	USE RESEARCH, EDUCATION, AND ADVOCACY TO PROMOTE GOOD PLANNING AND GOVERNMENT IN THE SAN FRANCISCO BAY AREA	50,000
SAVE THE BAY 1600 BROADWAY STE 300 OAKLAND,CA 94612	N/A	501(C)(3)	WORKS TO PROTECT & RESTORE THE SAN FRANCISCO BAY	100,000
SEACOLOGY 1623 SOLANO BEACH BERKELEY,CA 94707	N/A	501(C)(3)	PROTECT ISLAND HABITATS AND ASSIST LOCAL COMMUNITIES	15,000
SIERRA CLUB FOUNDATION 85 SECOND ST SAN FRANCISCO,CA 94105	N/A	501(C)(3)	PROTECT WILD PLACES & RESPONSIBLE RESOURCE USE	200,000
THE LIVING NEW DEAL 505 MCCONE HALL BERKELEY,CA 94720	N/A	501(C)(3)	AIMS TO PRESERVE NEW DEAL ART AND ARCHITECTURE FROM DESTRUCTION OR PRIVATIZATION AS WELL AS HELPING COMMUNITIES REDISCOVER THEIR HERITAGE	25,000
VOICES FOR PROGRESS 312 ARIZONA AVENUE SANTA MONICA,CA 90401	N/A	501(C)(3)	ADVOCATES FOR THE PUBLIC INTEREST ON TOPICS SUCH AS THE CLIMATE, INCOME INEQUALITY, AND A FAIR DEMOCRACY	50,000
AMERICAN INDEPENDENT FOUNDATION 800 MAINE AVE SW WASHINGTON,DC 20024	N/A	501(C)(3)	FUND INDEPENDENT JOURNALISM THAT INCREASES PUBLIC AWARENESS OF PROGRESSIVE ISSUES	100,000
	N/A	501(C)(3)	EDUCATE THE PUBLIC,	140,000

INSTITUTE FOR RESEARCH ON PRESIDENTIAL ELECTIONS  PO BOX 1441 LOS ALTOS, CA 94023			COMMUNITY LEADERS, OPINION LEADERS, AND POLICY MAKERS WITH REGARD TO THE MANNER BY WHICH WE ELECT THE PRESIDENT OF THE UNITED STATES	
ONE FAIR WAGE  175 VARICK STREET 2ND FLOOR NEW YORK, NY 10014	N/A	501(C)(3)	TO END ALL SUBMINIMUM WAGES IN THE UNITED STATES AND RAISE WAGES AND WORKING CONDITIONS IN THE SERVICE SECTOR IN PARTICULAR.	100,000
PARDEE HISTORIC HOME MUSEUM INC  672 ELEVENTH ST OAKLAND, CA 94607	N/A	501(C)(3)	TO ENCOURAGE LEARNING, UNDERSTANDING, AND APPRECIATION OF OAKLAND'S EARLY HISTORY, THE CONTRIBUTIONS OF THREE GENERATIONS OF THE PARDEE FAMILY TO THE CITY OF OAKLAND AND THE STATE OF CALIFORNIA	80,000
SCIENCE FRIDAY  30 BROAD ST SUITE 801 NEW YORK, NY 10004	N/A	501(C)(3)	COVERING THE OUTER REACHES OF SPACE TO THE TINIEST MICROBES IN OUR BODIES, SCIENCE FRIDAY IS THE SOURCE FOR ENTERTAINING AND EDUCATIONAL STORIES ABOUT SCIENCE, TECHNOLOGY, AND OTHER COOL STUFF.	25,000
<b>Total . . . . .</b>				<b>3a</b> 8,537,600
<b>b</b> <i>Approved for future payment</i>				
<b>Total . . . . .</b>				<b>3b</b> 0

Part XV-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

1 Program service revenue:

- a
b
c
d
e
f

g Fees and contracts from government agencies

2 Membership dues and assessments

3 Interest on savings and temporary cash investments

4 Dividends and interest from securities

5 Net rental income or (loss) from real estate:

a Debt-financed property

b Not debt-financed property

6 Net rental income or (loss) from personal property

7 Other investment income

8 Gain or (loss) from sales of assets other than inventory

9 Net income or (loss) from special events:

10 Gross profit or (loss) from sales of inventory

11 Other revenue:

- a
b
c
d
e

12 Subtotal. Add columns (b), (d), and (e)

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

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

Table with 5 columns: (a) Business code, (b) Amount, (c) Exclusion code, (d) Amount, (e) Related or exempt function income. Includes rows for various income categories and a total row.

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

Table with 2 columns: Line No., Explain below how each activity for which income is reported in column (e) of Part XV-A contributed importantly to the accomplishment of the foundation's exempt purposes.



## **Additional Data**

[Return to Form](#)

**Software ID:**

**Software Version:**

**Form 990PF - Special Condition Description:**

**Special Condition Description**

**Schedule of Contributors**

▶ Attach to Form 990, 990-EZ, or 990-PF.  
 ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

Name of the organization STEPHEN M SILBERSTEIN FOUNDATION	<b>Employer identification number</b> 91-1852739
--------------------------------------------------------------	-----------------------------------------------------

**Organization type** (check one):

**Filers of:**

**Section:**

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

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

**General Rule**

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

**Special Rules**

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33<sup>1</sup>/<sub>3</sub>% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year . . . . . ▶ \$ \_\_\_\_\_

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

Name of organization  
STEPHEN M SILBERSTEIN FOUNDATION

Employer identification number  
91-1852739

**Part I**

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	STEPHEN M SILBERSTEIN 1 CLIFF ROAD  BELVEDERE, C A 94920	\$ 1,122,600	<input checked="" type="checkbox"/> Person <input type="checkbox"/> Payroll <input checked="" type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)

Name of organization  
STEPHEN M SILBERSTEIN FOUNDATION

Employer identification number  
91-1852739

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

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____

Name of organization  
STEPHEN M SILBERSTEIN FOUNDATION

Employer identification number

91-1852739

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

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

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

## **Additional Data**

**Return to Form**

**Software ID:**

**Software Version:**

# TY 2024 IRS 990 e-File Render

**Name:** STEPHEN M SILBERSTEIN FOUNDATION

**EIN:** 91-1852739

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEES	13,750	13,750		13,750

## TY 2024 IRS 990 e-File Render

**Name:** STEPHEN M SILBERSTEIN FOUNDATION

**EIN:** 91-1852739

**Election:** ELECTION DECLARATION THE FOUNDATION ELECTS TO TREAT A PORTION OF ITS QUALIFYING DISTRIBUTION, MADE DURING THE TAXABLE YEAR 2024, AS BEING MADE OUT OF THE UNDISTRIBUTED INCOME OF A DESIGNATED PRIOR TAXABLE YEAR (OR YEARS). THE PORTION OF THE DISTRIBUTION TREATED AS MADE OUT OF THE UNDISTRIBUTED INCOME OF A PRIOR TAXABLE YEAR IS AS FOLLOWS: \$301,115 FOUNDATION MANAGER DECLARATION I, STEPHEN SILBERSTEIN, IN MY CAPACITY AS AN APPROPRIATE FOUNDATION MANAGER WITHIN THE MEANING OF SECTION 4946(B)(1), HEREBY DECLARE THAT THE FOUNDATION IS MAKING AN ELECTION UNDER 53.4942(A)-3(D)(2). THIS ELECTION SPECIFIES THAT THE QUALIFYING DISTRIBUTION IS TREATED AS MADE OUT OF THE UNDISTRIBUTED INCOME OF A DESIGNATED PRIOR TAXABLE YEAR (OR YEARS).

## TY 2024 IRS 990 e-File Render

**Name:** STEPHEN M SILBERSTEIN FOUNDATION

**EIN:** 91-1852739

Identifier	Return Reference	Explanation
EXEMPT STATUS	FORM 990PF	PURSUANT TO IRS LETTER DATED MAY 27, 1998, THE SERVICE HAS DETERMINED THAT:THE STEPHEN M. SILBERSTEIN FOUNDATION IS EXEMPT FROM FEDERAL INCOME TAX UNDER SECTION 501 (A) AS AN ORGANIZATION DESCRIBED IN SECTION 501(C)(3), IS A PRIVATE FOUNDATION WITHIN THE MEANING OF SECTION 509(A), AND THERE WAS NO DETERMINATION WHETHER THE FOUNDNATION IS AN OPERATING FOUNDATION AS DEFINED IN SECTION 4942(J)(3).

# TY 2024 IRS 990 e-File Render

**Name:** STEPHEN M SILBERSTEIN FOUNDATION

**EIN:** 91-1852739

Name of Stock	End of Year Book Value	End of Year Fair Market Value
COMMON STOCK	8,754,269	70,763,182

# TY 2024 IRS 990 e-File Render

**Name:** STEPHEN M SILBERSTEIN FOUNDATION

**EIN:** 91-1852739

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
BUCHANAN MORTGAGE FUND	AT COST	2,000,000	2,000,000
MUTUAL FUNDS & OTHER	AT COST	37,323,631	105,791,498

# TY 2024 IRS 990 e-File Render

**Name:** STEPHEN M SILBERSTEIN FOUNDATION

**EIN:** 91-1852739

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
DISTRIBUTION RECEIVABLE	191,720	192,117	192,117
MORTGAGES RECEIVABLE	20,078,763	22,938,486	22,938,486
PRIOR YEAR ADJUSTMENTS		-340,000	-340,000

# TY 2024 IRS 990 e-File Render

**Name:** STEPHEN M SILBERSTEIN FOUNDATION

**EIN:** 91-1852739

Description	Amount
ROUNDING	1

# TY 2024 IRS 990 e-File Render

**Name:** STEPHEN M SILBERSTEIN FOUNDATION

**EIN:** 91-1852739

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
BROOKDALE INTERNATIONAL PARTNERS	195,696	195,696	195,696

# TY 2024 IRS 990 e-File Render

**Name:** STEPHEN M SILBERSTEIN FOUNDATION

**EIN:** 91-1852739

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT FEES	860	860		860

# TY 2024 IRS 990 e-File Render

**Name:** STEPHEN M SILBERSTEIN FOUNDATION

**EIN:** 91-1852739

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

# TY 2024 IRS 990 e-File Render

**Name:** STEPHEN M SILBERSTEIN FOUNDATION

**EIN:** 91-1852739

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOREIGN TAXES	35,684	35,684		35,684
INCOME TAXES	60,000	60,000		60,000
STATE FILING FEES	0	0		0