

**Return of Private Foundation**

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

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Go to [www.irs.gov/Form990PF](http://www.irs.gov/Form990PF) for instructions and the latest information.

**2023**

Form **990-PF**

Department of the Treasury  
Internal Revenue Service

For calendar year 2023 or tax year beginning , and ending

|  |   |  |
|--|---|--|
| Name of foundation<br><b>HAKIRAH INC</b>   |   | <b>A Employer identification number</b><br><br>** - * * * * *  |
| Number and street (or P.O. box number if mail is not delivered to street address)<br><b>2610 NOSTRAND AVE</b>  | Room/suite  | <b>B Telephone number</b><br><b>347-439-0309</b>   |
| City or town, state or province, country, and ZIP or foreign postal code<br><b>BROOKLYN, NY 11210-4601</b>   |   | <b>C</b> If exemption application is pending, check here ... <input type="checkbox"/>  |
| <b>G</b> Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity<br><input type="checkbox"/> Final return <input type="checkbox"/> Amended return<br><input type="checkbox"/> Address change <input type="checkbox"/> Name change |   | <b>D 1.</b> Foreign organizations, check here ..... <input type="checkbox"/><br><b>2.</b> Foreign organizations meeting the 85% test, check here and attach computation ..... <input type="checkbox"/> |
| <b>H</b> Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation<br><input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation   |   | <b>E</b> If private foundation status was terminated under section 507(b)(1)(A), check here ... <input type="checkbox"/>   |
| <b>I</b> Fair market value of all assets at end of year (from Part II, col. (c), line 16)<br>\$ <b>58,153.</b>   | <b>J</b> Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual<br><input type="checkbox"/> Other (specify) _____ | <b>F</b> If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ... <input type="checkbox"/>  |
| (Part I, column (d), must be on cash basis.)   |   |  |

| <b>Part I Analysis of Revenue and Expenses</b><br><small>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a).)</small> |  | (a) Revenue and expenses per books | (b) Net investment income | (c) Adjusted net income | (d) Disbursements for charitable purposes (cash basis only) |
|---|--|------------------------------------|---------------------------|-------------------------|---|
| <b>Revenue</b>  | <b>1</b> Contributions, gifts, grants, etc., received .....                                | 30,000.                            |                           |                         |   |
|   | <b>2</b> Check <input type="checkbox"/> if the foundation is not required to attach Sch. B |                                    |                           |                         |   |
|   | <b>3</b> Interest on savings and temporary cash investments .....                          |                                    |                           |                         |   |
|   | <b>4</b> Dividends and interest from securities .....                                      |                                    |                           |                         |   |
|   | <b>5a</b> Gross rents .....  |                                    |                           |                         |   |
|   | <b>b</b> Net rental income or (loss) .....   |                                    |                           |                         |   |
|   | <b>6a</b> Net gain or (loss) from sale of assets not on line 10 .....                      |                                    |                           |                         |   |
|   | <b>b</b> Gross sales price for all assets on line 6a .....                                 |                                    |                           |                         |   |
|   | <b>7</b> Capital gain net income (from Part IV, line 2) .....                              |                                    | 0.                        |                         |   |
|   | <b>8</b> Net short-term capital gain .....   |                                    |                           |                         |   |
|   | <b>9</b> Income modifications .....  |                                    |                           |                         |   |
|   | <b>10a</b> Gross sales less returns and allowances .....                                   |                                    |                           |                         |   |
| <b>b</b> Less: Cost of goods sold .....   |  |                                    |                           |                         |   |
| <b>c</b> Gross profit or (loss) .....   |  |                                    |                           |                         |   |
| <b>11</b> Other income .....  | 20,915.  | 0.                                 | 20,915.                   | STATEMENT 1             |   |
| <b>12 Total.</b> Add lines 1 through 11 .....   | 50,915.  | 0.                                 | 20,915.                   |                         |   |
| <b>Operating and Administrative Expenses</b>  | <b>13</b> Compensation of officers, directors, trustees, etc. ....                         | 0.                                 | 0.                        | 0.                      | 0.  |
|   | <b>14</b> Other employee salaries and wages .....  |                                    |                           |                         |   |
|   | <b>15</b> Pension plans, employee benefits .....   |                                    |                           |                         |   |
|   | <b>16a</b> Legal fees .....  |                                    |                           |                         |   |
|   | <b>b</b> Accounting fees ..... <b>STMT 2</b>   | 750.                               | 0.                        | 0.                      | 0.  |
|   | <b>c</b> Other professional fees .....   |                                    |                           |                         |   |
|   | <b>17</b> Interest .....   |                                    |                           |                         |   |
|   | <b>18</b> Taxes ..... <b>STMT 3</b>  | 50.                                | 0.                        | 0.                      | 0.  |
|   | <b>19</b> Depreciation and depletion .....   |                                    |                           |                         |   |
|   | <b>20</b> Occupancy .....  |                                    |                           |                         |   |
|   | <b>21</b> Travel, conferences, and meetings .....  |                                    |                           |                         |   |
|   | <b>22</b> Printing and publications .....  | 59,832.                            | 0.                        | 0.                      | 0.  |
|   | <b>23</b> Other expenses ..... <b>STMT 4</b>   | 11,587.                            | 0.                        | 0.                      | 0.  |
|   | <b>24 Total operating and administrative expenses.</b> Add lines 13 through 23 .....       | 72,219.                            | 0.                        | 0.                      | 0.  |
|   | <b>25</b> Contributions, gifts, grants paid .....  | 0.                                 |                           |                         | 0.  |
| <b>26 Total expenses and disbursements.</b> Add lines 24 and 25 .....   | 72,219.  | 0.                                 | 0.                        | 0.                      |   |
| <b>27</b> Subtract line 26 from line 12:  |  |                                    |                           |                         |   |
| <b>a</b> Excess of revenue over expenses and disbursements ...  | -21,304.   |                                    |                           |                         |   |
| <b>b</b> Net investment income (if negative, enter -0-) .....   |  | 0.                                 |                           |                         |   |
| <b>c</b> Adjusted net income (if negative, enter -0-) .....   |  |                                    | 20,915.                   |                         |   |

| <b>Part II Balance Sheets</b> Attached schedules and amounts in the description column should be for end-of-year amounts only. |   | Beginning of year | End of year    |                       |
|--|---|-------------------|----------------|-----------------------|
|  |   | (a) Book Value    | (b) Book Value | (c) Fair Market Value |
| <b>Assets</b>  | 1 Cash - non-interest-bearing .....   | 79,457.           | 58,153.        | 58,153.               |
|  | 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 .....  |                   |                |                       |
|  | 7 Other notes and loans receivable .....  |                   |                |                       |
|  | 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 .....   |                   |                |                       |
|  | b Investments - corporate stock .....   |                   |                |                       |
|  | c Investments - corporate bonds .....   |                   |                |                       |
|  | 11 Investments - land, buildings, and equipment: basis .....  |                   |                |                       |
| Less: accumulated depreciation .....   |   |                   |                |                       |
| 12 Investments - mortgage loans .....  |   |                   |                |                       |
| 13 Investments - other .....   |   |                   |                |                       |
| 14 Land, buildings, and equipment: basis .....   |   |                   |                |                       |
| Less: accumulated depreciation .....   |   |                   |                |                       |
| 15 Other assets (describe .....  |   |                   |                |                       |
| 16 <b>Total assets</b> (to be completed by all filers - see the instructions. Also, see page 1, item I) .....                  | 79,457.   | 58,153.           | 58,153.        |                       |
| <b>Liabilities</b>   | 17 Accounts payable and accrued expenses .....  |                   |                |                       |
|  | 18 Grants payable .....   |                   |                |                       |
|  | 19 Deferred revenue .....   |                   |                |                       |
|  | 20 Loans from officers, directors, trustees, and other disqualified persons .....   |                   |                |                       |
|  | 21 Mortgages and other notes payable .....  |                   |                |                       |
|  | 22 Other liabilities (describe .....  |                   |                |                       |
| 23 <b>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>              |                   |                |                       |
|  | 24 Net assets without donor restrictions .....  |                   |                |                       |
|  | 25 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> |                   |                |                       |
|  | 26 Capital stock, trust principal, or current funds .....   | 0.                | 0.             |                       |
|  | 27 Paid-in or capital surplus, or land, bldg., and equipment fund .....   | 0.                | 0.             |                       |
|  | 28 Retained earnings, accumulated income, endowment, or other funds .....   | 79,457.           | 58,153.        |                       |
| 29 <b>Total net assets or fund balances</b> .....  | 79,457.   | 58,153.           |                |                       |
| 30 <b>Total liabilities and net assets/fund balances</b> .....   | 79,457.   | 58,153.           |                |                       |

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

|  |   |          |
|--|---|----------|
| 1 Total net assets or fund balances at beginning of year - Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return) ..... | 1 | 79,457.  |
| 2 Enter amount from Part I, line 27a .....   | 2 | -21,304. |
| 3 Other increases not included in line 2 (itemize) .....   | 3 | 0.       |
| 4 Add lines 1, 2, and 3 .....  | 4 | 58,153.  |
| 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 | 58,153.  |

**Part IV Capital Gains and Losses for Tax on Investment Income**

| (a) List and describe the kind(s) of property sold (for example, real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.) |   | (b) How acquired<br>P - Purchase<br>D - Donation | (c) Date acquired<br>(mo., day, yr.)  | (d) Date sold<br>(mo., day, yr.) |
|---|---|--|---|----------------------------------|
| 1a  |   |  |   |                                  |
| b   | NONE  |  |   |                                  |
| c   |   |  |   |                                  |
| d   |   |  |   |                                  |
| e   |   |  |   |                                  |
| (e) Gross sales price   | (f) Depreciation allowed<br>(or allowable)  | (g) Cost or other basis<br>plus expense of sale  | (h) Gain or (loss)<br>((e) plus (f) minus (g))  |                                  |
| a   |   |  |   |                                  |
| b   |   |  |   |                                  |
| c   |   |  |   |                                  |
| d   |   |  |   |                                  |
| 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<br>col. (k), but not less than -0-) or<br>Losses (from col. (h)) |                                  |
| (i) FMV as of 12/31/69  | (j) Adjusted basis<br>as of 12/31/69  | (k) Excess of col. (i)<br>over col. (j), if any  |   |                                  |
| a   |   |  |   |                                  |
| b   |   |  |   |                                  |
| c   |   |  |   |                                  |
| d   |   |  |   |                                  |
| e   |   |  |   |                                  |
| 2   | Capital gain net income or (net capital loss)<br>{ If gain, also enter in Part I, line 7<br>If (loss), enter -0- in Part I, line 7 } .....  |  | 2   |                                  |
| 3   | Net short-term capital gain or (loss) as defined in sections 1222(5) and (6):<br>If gain, also enter in Part I, line 8, column (c). See instructions. If (loss), enter -0- in<br>Part I, line 8 ..... |  | 3   |                                  |

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

|    |   |    |    |    |
|----|---|----|----|----|
| 1a | Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1.<br>Date of ruling or determination letter: _____ (attach copy of letter if necessary - see instructions) |    | 1  | 0. |
| b  | All other domestic foundations enter 1.39% (0.0139) of line 27b. Exempt foreign organizations, enter<br>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  | 0. |
| 4  | Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-) .....  |    | 4  | 0. |
| 5  | <b>Tax based on investment income.</b> Subtract line 4 from line 3. If zero or less, enter -0- .....  |    | 5  | 0. |
| 6  | Credits/Payments:   |    |    |    |
| a  | 2023 estimated tax payments and 2022 overpayment credited to 2023 .....   | 6a | 0. |    |
| b  | Exempt foreign organizations - tax withheld at source .....   | 6b | 0. |    |
| c  | Tax paid with application for extension of time to file (Form 8868) .....   | 6c | 0. |    |
| d  | Backup withholding erroneously withheld .....   | 6d | 0. |    |
| 7  | Total credits and payments. Add lines 6a through 6d .....   |    | 7  | 0. |
| 8  | Enter any <b>penalty</b> for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached .....  |    | 8  | 0. |
| 9  | <b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b> .....   |    | 9  | 0. |
| 10 | <b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b> .....   |    | 10 |    |
| 11 | Enter the amount of line 10 to be: <b>Credited to 2024 estimated tax</b> <span style="float:right">Refunded</span>  |    | 11 |    |

**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? .....  |     | X   |
| 1b | Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition .....<br>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. |     | X   |
| 1c | Did the foundation file Form 1120-POL for this year? .....  |     | X   |
|    | d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year:<br>(1) On the foundation. \$ <u>0.</u> (2) On foundation managers. \$ <u>0.</u>  |     |     |
|    | e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. \$ <u>0.</u>  |     |     |
| 2  | Has the foundation engaged in any activities that have not previously been reported to the IRS? .....   |     | X   |
|    | If "Yes," attach a detailed description of the activities.  |     |     |
| 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 .....  |     | X   |
| 4a | Did the foundation have unrelated business gross income of \$1,000 or more during the year? .....   |     | X   |
| 4b | If "Yes," has it filed a tax return on Form 990-T for this year? .....  |     | N/A |
| 5  | Was there a liquidation, termination, dissolution, or substantial contraction during the year? .....  |     | X   |
|    | If "Yes," attach the statement required by General Instruction T.   |     |     |
| 6  | Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either:<br>• By language in the governing instrument, or<br>• 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? .....            | X   |     |
| 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 .....  | X   |     |
| 8a | Enter the states to which the foundation reports or with which it is registered. See instructions. _____<br><b>NY</b>   |     |     |
| 8b | 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 .....   | X   |     |
| 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 tax year beginning in 2023? See the instructions for Part XIII. If "Yes," complete Part XIII .....   |     | X   |
| 10 | Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses .....  |     | X   |
| 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 .....  |     | X   |
| 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 .....   |     | X   |
| 13 | Did the foundation comply with the public inspection requirements for its annual returns and exemption application? .....   | X   |     |
|    | Website address <b>WWW.HAKIRAH.ORG</b>  |     |     |
| 14 | The books are in care of <b>HESHY ZELCER</b> Telephone no. <b>347-439-0309</b><br>Located at <b>2610 NOSTRAND AVE, BROOKLYN, NY</b> ZIP+4 <b>11210-4601</b>   |     |     |
| 15 | Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - check here ..... <input type="checkbox"/><br>and enter the amount of tax-exempt interest received or accrued during the year .....   15   N/A  |     |     |
| 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? .....   |     | X   |
|    | See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country  |     |     |

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

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

Table with columns: Question, Yes, No. Rows include: 1a During the year, did the foundation... (1) Engage in the sale or exchange... (2) Borrow money from... (3) Furnish goods, services... (4) Pay compensation... (5) Transfer any income... (6) Agree to pay money... 1b Any answer is "Yes" to 1a(1)-(6)... 1c Organizations relying on a current notice... 1d Did the foundation engage in a prior year... 2 Taxes on failure to distribute income... 2a At the end of tax year 2023... 2b Are there any years listed in 2a... 3a Did the foundation hold more than a 2% direct or indirect interest... 3b If "Yes," did it have excess business holdings... 4a Did the foundation invest during the year... 4b Did the foundation make any investment in a prior year...

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

|  | Yes                      | No |
|--|--------------------------|----|
| <b>5a</b> 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))?  |                          | X  |
| (2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?  |                          | X  |
| (3) Provide a grant to an individual for travel, study, or other similar purposes?   |                          | X  |
| (4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions  |                          | X  |
| (5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?  |                          | X  |
| <b>b</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                   | N/A                      |    |
| <b>c</b> Organizations relying on a current notice regarding disaster assistance, check here   | <input type="checkbox"/> |    |
| <b>d</b> 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). | N/A                      |    |
| <b>6a</b> Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  |                          | X  |
| <b>b</b> Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870.  |                          | X  |
| <b>7a</b> At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?   |                          | X  |
| <b>b</b> If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?   | N/A                      |    |
| <b>8</b> Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?  |                          | X  |

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

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

| (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 |
|---|---|---|---|---------------------------------------|
| HESHY ZELCER<br>260 CENTRAL AVE<br>LAWRENCE, NY 11559   | PRESIDENT<br>0.00   | 0.  | 0.  | 0.                                    |
| DAVID GUTTMAN<br>1628 E 29 STREET<br>BROOKLYN, NY 11229 | DIRECTOR<br>0.00  | 0.  | 0.  | 0.                                    |
| TEMMY ZELCER<br>260 CENTRAL AVE<br>LAWRENCE, NY 11559   | TREASURER<br>0.00   | 0.  | 0.  | 0.                                    |
|   |   |   |   |                                       |
|   |   |   |   |                                       |

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

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

Total number of others receiving over \$50,000 for professional services ..... 0

**Part VIII-A** 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 PRINTING AND DISTRIBUTION OF THE HAKIRAH RESEARCH JOURNAL  |          |
|  | 0.       |
| 2  |          |
| 3  |          |
| 4  |          |
|  |          |
|  |          |
|  |          |

**Part VIII-B** Summary of Program-Related Investments

| Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2. | Amount |
|---|--------|
| 1 N/A   |        |
| 2   |        |
| 3   |        |
| All other program-related investments. See instructions.  |        |
|   |        |
|   |        |
|   |        |
|   |        |
| Total. Add lines 1 through 3 .....  | 0.     |

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

|   |   |    |         |
|---|---|----|---------|
| 1 Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes: |   |    |         |
| a   | Average monthly fair market value of securities .....   | 1a | 0.      |
| b   | Average of monthly cash balances .....  | 1b | 68,805. |
| c   | Fair market value of all other assets (see instructions) .....  | 1c |         |
| d   | <b>Total</b> (add lines 1a, b, and c) .....   | 1d | 68,805. |
| 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  | 68,805. |
| 4   | Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions) ..... | 4  | 1,032.  |
| 5   | <b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3 .....                                       | 5  | 67,773. |
| 6   | <b>Minimum investment return.</b> Enter 5% (0.05) of line 5 .....   | 6  | 3,389.  |

**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  | 3,389. |
| 2a | Tax on investment income for 2023 from Part V, line 5 .....  | 2a |        |
| b  | Income tax for 2023. (This does not include the tax from Part V.) .....  | 2b |        |
| c  | Add lines 2a and 2b .....  | 2c | 0.     |
| 3  | Distributable amount before adjustments. Subtract line 2c from line 1 .....                                    | 3  | 3,389. |
| 4  | Recoveries of amounts treated as qualifying distributions .....  | 4  | 0.     |
| 5  | Add lines 3 and 4 .....  | 5  | 3,389. |
| 6  | Deduction from distributable amount (see instructions) .....   | 6  | 0.     |
| 7  | <b>Distributable amount</b> as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1 ..... | 7  | 3,389. |

**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 | 0. |
| 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  | <b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part XII, line 4 .....              | 4  | 0. |



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

|  | (a)<br>Corpus | (b)<br>Years prior to 2022 | (c)<br>2022 | (d)<br>2023 |
|--|---------------|----------------------------|-------------|-------------|
| 1 Distributable amount for 2023 from Part X, line 7  |               |                            |             | 3,389.      |
| 2 Undistributed income, if any, as of the end of 2023:   |               |                            |             |             |
| a Enter amount for 2022 only   |               |                            | 0.          |             |
| b Total for prior years:   |               | 0.                         |             |             |
| 3 Excess distributions carryover, if any, to 2023:   |               |                            |             |             |
| a From 2018  | 44,513.       |                            |             |             |
| b From 2019  | 49,059.       |                            |             |             |
| c From 2020  |               |                            |             |             |
| d From 2021  |               |                            |             |             |
| e From 2022  |               |                            |             |             |
| f Total of lines 3a through e  | 93,572.       |                            |             |             |
| 4 Qualifying distributions for 2023 from Part XI, line 4: \$   | 0.            |                            |             |             |
| 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   |               |                            |             | 0.          |
| e Remaining amount distributed out of corpus   | 0.            |                            |             |             |
| 5 Excess distributions carryover applied to 2023 (If an amount appears in column (d), the same amount must be shown in column (a).)  | 3,389.        |                            |             | 3,389.      |
| 6 Enter the net total of each column as indicated below:   |               |                            |             |             |
| a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5  | 90,183.       |                            |             |             |
| 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 instr.  |               |                            | 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   | 41,124.       |                            |             |             |
| 9 Excess distributions carryover to 2024. Subtract lines 7 and 8 from line 6a  | 49,059.       |                            |             |             |
| 10 Analysis of line 9:   |               |                            |             |             |
| a Excess from 2019   | 49,059.       |                            |             |             |
| b Excess from 2020   |               |                            |             |             |
| c Excess from 2021   |               |                            |             |             |
| d Excess from 2022   |               |                            |             |             |
| e Excess from 2023   |               |                            |             |             |

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

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

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

|   | Tax year |          |          |          | (e) Total |
|---|----------|----------|----------|----------|-----------|
|   | (a) 2023 | (b) 2022 | (c) 2021 | (d) 2020 |           |
| 2 a 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 XIV 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).)

HESHY ZELCER

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.

NONE

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.

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<br>Name and address (home or business) | If recipient is an individual,<br>show any relationship to<br>any foundation manager<br>or substantial contributor | Foundation<br>status of<br>recipient | Purpose of grant or<br>contribution | Amount    |
|--|--|--------------------------------------|-------------------------------------|-----------|
| <b>a</b> Paid during the year<br><br>NONE        |  |                                      |                                     |           |
|  |  |                                      |                                     |           |
|  |  |                                      |                                     |           |
|  |  |                                      |                                     |           |
|  |  |                                      |                                     |           |
| <b>Total</b> .....                               |  |                                      | <b>3a</b>                           | <b>0.</b> |
| <b>b</b> Approved for future payment<br><br>NONE |  |                                      |                                     |           |
|  |  |                                      |                                     |           |
|  |  |                                      |                                     |           |
| <b>Total</b> .....                               |  |                                      | <b>3b</b>                           | <b>0.</b> |

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**Schedule B**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**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.

OMB No. 1545-0047

**2023**

Name of the organization

**HAKIRAH INC**

Employer identification number

\*\*-\*\*\*\*\*

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 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 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), 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 (entering "N/A" in column (b) instead of the contributor name and address), 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), 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 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2023)

|  |   |
|--|---|
| Name of organization<br><br><b>HAKIRAH INC</b> | Employer identification number<br><br><b>**-*****</b> |
|--|---|

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

| (a)<br>No. | (b)<br>Name, address, and ZIP + 4                             | (c)<br>Total contributions | (d)<br>Type of contribution   |
|------------|---|----------------------------|---|
| 1          | HESHY ZELCER<br><br>260 CENTRAL AVE<br><br>LAWRENCE, NY 11559 | \$ 30,000.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
|            | _____<br>_____<br>_____                                       | \$ _____                   | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.)            |
|            | _____<br>_____<br>_____                                       | \$ _____                   | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.)            |
|            | _____<br>_____<br>_____                                       | \$ _____                   | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.)            |
|            | _____<br>_____<br>_____                                       | \$ _____                   | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.)            |
|            | _____<br>_____<br>_____                                       | \$ _____                   | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.)            |
|            | _____<br>_____<br>_____                                       | \$ _____                   | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.)            |

|  |   |
|--|---|
| Name of organization<br><br><b>HAKIRAH INC</b> | Employer identification number<br><br><b>**-*****</b> |
|--|---|

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

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



|  |  |
|--|--|
| Name of organization<br><br><b>HAKIRAH INC</b> | Employer identification number<br><br>** - * * * * * |
|--|--|

**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 info. once.) \$ \_\_\_\_\_  
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 |
|---|---------------------|--|-------------------------------------|
|   |                     |  |                                     |
| <b>(e) Transfer of gift</b>             |                     |  |                                     |
| Transferee's name, address, and ZIP + 4 |                     | Relationship of transferor to transferee |                                     |
|   |                     |  |                                     |
|   |                     |  |                                     |
| <b>(e) Transfer of gift</b>             |                     |  |                                     |
| Transferee's name, address, and ZIP + 4 |                     | Relationship of transferor to transferee |                                     |
|   |                     |  |                                     |
|   |                     |  |                                     |
| <b>(e) Transfer of gift</b>             |                     |  |                                     |
| Transferee's name, address, and ZIP + 4 |                     | Relationship of transferor to transferee |                                     |
|   |                     |  |                                     |
|   |                     |  |                                     |
| <b>(e) Transfer of gift</b>             |                     |  |                                     |
| Transferee's name, address, and ZIP + 4 |                     | Relationship of transferor to transferee |                                     |
|   |                     |  |                                     |
|   |                     |  |                                     |
| <b>(e) Transfer of gift</b>             |                     |  |                                     |
| Transferee's name, address, and ZIP + 4 |                     | Relationship of transferor to transferee |                                     |
|   |                     |  |                                     |
|   |                     |  |                                     |

| FORM 990-PF                           | OTHER INCOME                |                                   | STATEMENT                     | 1 |
|---------------------------------------|-----------------------------|-----------------------------------|-------------------------------|---|
| DESCRIPTION                           | (A)<br>REVENUE<br>PER BOOKS | (B)<br>NET INVEST-<br>MENT INCOME | (C)<br>ADJUSTED<br>NET INCOME |   |
| MEMBERSHIP DUES AND ASSESSMENTS       | 20,915.                     | 0.                                | 20,915.                       |   |
| TOTAL TO FORM 990-PF, PART I, LINE 11 | 20,915.                     | 0.                                | 20,915.                       |   |

| FORM 990-PF                  | ACCOUNTING FEES              |                                   | STATEMENT                     | 2                             |
|------------------------------|------------------------------|-----------------------------------|-------------------------------|-------------------------------|
| DESCRIPTION                  | (A)<br>EXPENSES<br>PER BOOKS | (B)<br>NET INVEST-<br>MENT INCOME | (C)<br>ADJUSTED<br>NET INCOME | (D)<br>CHARITABLE<br>PURPOSES |
| ACCOUNTING FEES              | 750.                         | 0.                                | 0.                            | 0.                            |
| TO FORM 990-PF, PG 1, LN 16B | 750.                         | 0.                                | 0.                            | 0.                            |

| FORM 990-PF                 | TAXES                        |                                   | STATEMENT                     | 3                             |
|-----------------------------|------------------------------|-----------------------------------|-------------------------------|-------------------------------|
| DESCRIPTION                 | (A)<br>EXPENSES<br>PER BOOKS | (B)<br>NET INVEST-<br>MENT INCOME | (C)<br>ADJUSTED<br>NET INCOME | (D)<br>CHARITABLE<br>PURPOSES |
| NEW YORK STATE FILING FEES  | 50.                          | 0.                                | 0.                            | 0.                            |
| TO FORM 990-PF, PG 1, LN 18 | 50.                          | 0.                                | 0.                            | 0.                            |

| FORM 990-PF                 | OTHER EXPENSES               |                                   | STATEMENT                     | 4                             |
|-----------------------------|------------------------------|-----------------------------------|-------------------------------|-------------------------------|
| DESCRIPTION                 | (A)<br>EXPENSES<br>PER BOOKS | (B)<br>NET INVEST-<br>MENT INCOME | (C)<br>ADJUSTED<br>NET INCOME | (D)<br>CHARITABLE<br>PURPOSES |
| ADVERTISING                 | 3,865.                       | 0.                                | 0.                            | 0.                            |
| CREDIT CARD FEES            | 745.                         | 0.                                | 0.                            | 0.                            |
| EDITING                     | 4,631.                       | 0.                                | 0.                            | 0.                            |
| BANK CHARGES                | 665.                         | 0.                                | 0.                            | 0.                            |
| POSTAGE                     | 1,681.                       | 0.                                | 0.                            | 0.                            |
| TO FORM 990-PF, PG 1, LN 23 | 11,587.                      | 0.                                | 0.                            | 0.                            |

**Forms included in Electronic Filing**

| Form 990/990-EZ/990-PF                             | Form 990-T |
|--|------------|
| EXPORTED ON 05/31/2024 12:52:17<br><br>FORM 990-PF |            |

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# CHAR500

NYS Annual Filing for Charitable Organizations  
www.CharitiesNYS.com

Send with fee and attachments to:  
NYS Office of the Attorney General  
Charities Bureau Registration Section  
28 Liberty Street  
New York, NY 10005

## 2023

Open to Public  
Inspection

### 1. General Information

|   |   |   |
|---|---|---|
| For Fiscal Year Beginning (mm/dd/yyyy) <b>01/01/2023</b> and Ending (mm/dd/yyyy) <b>12/31/2023</b>  |   |   |
| Check if Applicable:<br><input type="checkbox"/> Address Change<br><input type="checkbox"/> Name Change<br><input type="checkbox"/> Initial Filing<br><input type="checkbox"/> Final Filing<br><input type="checkbox"/> Amended Filing<br><input type="checkbox"/> Reg ID Pending   | Name of Organization:<br><b>HAKIRAH INC</b>           | Employer Identification Number (EIN):<br>** - * - * - * - * - * |
|   | Mailing Address:<br><b>2610 NOSTRAND AVE</b>          | NY Registration Number:<br><b>214734</b>                        |
|   | City / State / ZIP:<br><b>BROOKLYN, NY 11210-4601</b> | Telephone:<br><b>347 439-0309</b>                               |
|   | Website:<br><b>WWW.HAKIRAH.ORG</b>                    | Email:<br><b>HAKIRAHFLATBUSH@MSN</b>                            |
| Check your organization's registration category: <input type="checkbox"/> 7A only <input checked="" type="checkbox"/> EPTL only <input type="checkbox"/> DUAL (7A & EPTL) <input type="checkbox"/> EXEMPT* Confirm your Registration Category in the Charities Registry at <a href="http://www.CharitiesNYS.com">www.CharitiesNYS.com</a> . |   |   |

### 2. Certification

See instructions for certification requirements. Improper certification is a violation of law that may be subject to penalties. The certification requires two signatories.

*We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.*

|                                       |           |   |      |
|---------------------------------------|-----------|---|------|
| President or Authorized Officer:      | Signature | Print Name and Title                    | Date |
|                                       |           | <b>HESHY ZELCER</b><br><b>PRESIDENT</b> |      |
| Chief Financial Officer or Treasurer: | Signature | Print Name and Title                    | Date |
|                                       |           | <b>TEMMY ZELCER</b><br><b>TREASURER</b> |      |

### 3. Annual Reporting Exemption

Check the exemption(s) that apply to your filing. If your organization is claiming an exemption under one category (7A or EPTL only filers) or both categories (DUAL filers) that apply to your registration, complete only parts 1, 2, and 3, and submit the certified Char500. No fee, schedules, or additional attachments are required. If you cannot claim an exemption or are a DUAL filer that claims only one exemption, you must file applicable schedules and attachments and pay applicable fees.

- 3a. 7A filing exemption: Total contributions from NY State including residents, foundations, government agencies, etc. did not exceed \$25,000 and the organization did not engage a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during the fiscal year.
- 3b. EPTL filing exemption: Gross receipts did not exceed \$25,000 and the market value of assets did not exceed \$25,000 at any time during the fiscal year.

### 4. Schedules and Attachments

|  |   |   |
|--|---|---|
| See the following page for a checklist of schedules and attachments to complete your filing. | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 4a. Did your organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? If yes, complete Schedule 4a. |
|  | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 4b. Did the organization receive government grants? If yes, complete Schedule 4b.   |

### 5. Fee

|   |                            |                                   |                             |  |
|---|----------------------------|-----------------------------------|-----------------------------|--|
| See the checklist on the next page to calculate your fee(s). Indicate fee(s) you are submitting here: | 7A filing fee:<br>\$ _____ | EPTL filing fee:<br>\$ <u>50.</u> | Total fee:<br>\$ <u>50.</u> | Make a single check or money order payable to:<br><b>"Department of Law"</b> |
|---|----------------------------|-----------------------------------|-----------------------------|--|

CHAR500 Annual Filing for Charitable Organizations (Updated January 2022)

\*The "Exempt" category refers to an organization's NYS registration status. It does not refer to its IRS tax designation.

# CHAR500

## Annual Filing Checklist

Simply submit the certified CHAR500 with no fee, schedule, or additional attachments IF:

- Your organization is registered as 7A only and you marked the 7A filing exemption in Part 3.
- Your organization is registered as EPTL only and you marked the EPTL filing exemption in Part 3.
- Your organization is registered as DUAL and you marked both the 7A and EPTL filing exemption in Part 3.

### Checklist of Schedules and Attachments

Check the schedules you must submit with your CHAR500 as described in Part 4:

- If you answered "yes" in Part 4a, submit Schedule 4a: Professional Fund Raisers (PFR), Fund Raising Counsel (FRC), Commercial Co-Venturers (CCV)
- If you answered "yes" in Part 4b, submit Schedule 4b: Government Grants

Check the financial attachments you must submit with your CHAR500:

- IRS Form 990, 990-EZ, or 990-PF, and 990-T if applicable
- All additional IRS Form 990 Schedules, including Schedule B (Schedule of Contributors). Schedule B of public charities is exempt from disclosure and will not be available for public review.
- Our organization was eligible for and filed an IRS 990-N e-postcard. Our revenue exceeded \$25,000 and/or our assets exceeded \$25,000 in the filing year. We have included an IRS Form 990-EZ for state purposes only.

If you are a 7A only or DUAL filer, submit the applicable independent Certified Public Accountant's Review or Audit Report:

- Review Report if you received total revenue and support greater than \$250,000 and up to \$1,000,000
- Audit Report if you received total revenue and support greater than \$1,000,000 and the fiscal year begins on or after July 1, 2021.  
If the fiscal year begins before that date, an Audit Report is required if total revenue and support is greater than \$750,000
- No Review Report or Audit Report is required because total revenue and support is less than \$250,000
- We are a DUAL filer and checked box 3a, no Review Report or Audit Report is required

### Calculate Your Fee

For 7A and DUAL filers, calculate the 7A fee:

- \$0, if you checked the 7A exemption in Part 3a
- \$25, if you did not check the 7A exemption in Part 3a

For EPTL and DUAL filers, calculate the EPTL fee:

- \$0, if you checked the EPTL exemption in Part 3b
- \$25, if the NET WORTH is less than \$50,000
- \$50, if the NET WORTH is \$50,000 or more but less than \$250,000
- \$100, if the NET WORTH is \$250,000 or more but less than \$1,000,000
- \$250, if the NET WORTH is \$1,000,000 or more but less than \$10,000,000
- \$750, if the NET WORTH is \$10,000,000 or more but less than \$50,000,000
- \$1500, if the NET WORTH is \$50,000,000 or more

### Is my Registration Category 7A, EPTL, DUAL or EXEMPT?

Organizations are assigned a Registration Category upon registration with the NY Charities Bureau:

**7A** filers are registered to solicit contributions in New York under Article 7-A of the Executive Law ("7A")

**EPTL** filers are registered under the Estates, Powers & Trusts Law ("EPTL") because they hold assets and/or conduct activities for charitable purposes in NY.

**DUAL** filers are registered under both 7A and EPTL.

**EXEMPT** filers have registered with the NY Charities Bureau and meet conditions in **Schedule E - Registration Exemption for Charitable Organizations**. These organizations are not required to file annual financial reports but may do so voluntarily.

Confirm your Registration Category and learn more about NY law at [www.CharitiesNYS.com](http://www.CharitiesNYS.com).

### Where do I find my organization's NET WORTH?

NET WORTH for fee purposes is calculated on:

- IRS Form 990 Part I, line 22
- IRS Form 990 EZ Part I, line 21
- IRS Form 990 PF, calculate the difference between Total Assets at Fair Market Value (Part II, line 16(c)) and Total Liabilities (Part II, line 23(b)).

### Send Your Filing

Send your CHAR500, all schedules and attachments, and total fee to:

NYS Office of the Attorney General  
Charities Bureau Registration Section  
28 Liberty Street  
New York, NY 10005

### Need Assistance?

Visit: [www.CharitiesNYS.com](http://www.CharitiesNYS.com)  
Call: (212) 416-8401  
Email: [Charities.Bureau@ag.ny.gov](mailto:Charities.Bureau@ag.ny.gov)