

For calendar year 2022, or tax year beginning 01-01-2022 , and ending 12-31-2022

Name of foundation THE JAMES FAMILY CHARITABLE FOUNDATION		A Employer identification number 13-7051493	
Number and street (or P.O. box number if mail is not delivered to street address) C/O SILVERCREST 230 COURT SQUARE		Room/suite	
B Telephone number (see instructions) (434) 977-4420			
City or town, state or province, country, and ZIP or foreign postal code CHARLOTTESVILLE, VA 22902		C If exemption application is pending, check here ☐	
G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change		D 1. Foreign organizations, check here..... ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ... ☐	
H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶\$ 219,738,910		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐	
J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)			

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)				
	2 Check ☒ if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	92,416	92,416		
	4 Dividends and interest from securities . . .	5,354,943	5,352,497		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	13,043,117			
	b Gross sales price for all assets on line 6a _____ 105,062,394				
	7 Capital gain net income (from Part IV, line 2) . . .		13,043,117		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances _____				
Operating and Administrative Expenses	b Less: Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)	586,923	586,923		
	12 Total. Add lines 1 through 11	19,077,399	19,074,953		
	13 Compensation of officers, directors, trustees, etc.				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)				
	c Other professional fees (attach schedule)	304,650	304,650		
	17 Interest				
	18 Taxes (attach schedule) (see instructions) . . .	177,075			
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	6,165			
	24 Total operating and administrative expenses. Add lines 13 through 23	487,890	304,650		0
	25 Contributions, gifts, grants paid	11,415,244			11,415,244
	26 Total expenses and disbursements. Add lines 24 and 25				
		11,903,134	304,650		11,415,244
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	7,174,265			
	b Net investment income (if negative, enter -0-)		18,770,303		
	c Adjusted net income (if negative, enter -0-) . . .				

Part II		Balance Sheets	Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)	Beginning of year	End of year	
				(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing				
	2	Savings and temporary cash investments	4,416,134	4,889,133	4,889,133	
	3	Accounts receivable ▶ _____ Less: allowance for doubtful accounts ▶ _____				
	4	Pledges receivable ▶ _____ Less: allowance for doubtful accounts ▶ _____				
	5	Grants receivable				
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)				
	7	Other notes and loans receivable (attach schedule) ▶ _____ Less: allowance for doubtful accounts ▶ _____				
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges				
	10a	Investments—U.S. and state government obligations (attach schedule)	17,901,353	6,254,072	6,042,305	
	b	Investments—corporate stock (attach schedule)	148,832,569	150,493,999	183,265,776	
	c	Investments—corporate bonds (attach schedule)				
	11	Investments—land, buildings, and equipment: basis ▶ _____ Less: accumulated depreciation (attach schedule) ▶ _____				
	12	Investments—mortgage loans				
	13	Investments—other (attach schedule)		16,687,117	25,541,696	
	14	Land, buildings, and equipment: basis ▶ _____ Less: accumulated depreciation (attach schedule) ▶ _____				
15	Other assets (describe ▶ _____)					
16	Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)	171,150,056	178,324,321	219,738,910		
Liabilities	17	Accounts payable and accrued expenses				
	18	Grants payable				
	19	Deferred revenue.				
	20	Loans from officers, directors, trustees, and other disqualified persons				
	21	Mortgages and other notes payable (attach schedule)				
	22	Other liabilities (describe ▶ _____)				
	23	Total liabilities (add lines 17 through 22).		0		
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here ▶ ☐					
	24	Net assets without donor restrictions				
	25	Net assets with donor restrictions				
	Foundations that do not follow FASB ASC 958, check here ▶ ☒					
	26	Capital stock, trust principal, or current funds				
	27	Paid-in or capital surplus, or land, bldg., and equipment fund				
	28	Retained earnings, accumulated income, endowment, or other funds	171,150,056	178,324,321		
	29	Total net assets or fund balances (see instructions)	171,150,056	178,324,321		
	30	Total liabilities and net assets/fund balances (see instructions) .	171,150,056	178,324,321		

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	171,150,056
2	Enter amount from Part I, line 27a	2	7,174,265
3	Other increases not included in line 2 (itemize) ▶ _____	3	
4	Add lines 1, 2, and 3	4	178,324,321
5	Decreases not included in line 2 (itemize) ▶ _____	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 29.	6	178,324,321

Part IV

Capital Gains and Losses for Tax on Investment Income

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

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 2,845,953		1,591,658	1,254,295
b 1,126,070		1,090,368	35,702
c 5,870,853		7,229,832	-1,358,979
d 1,576,958		2,095,555	-518,597
e 6,320,995		2,721,751	3,599,244
3,649,585		3,198,481	451,104
40,854,258		35,458,731	5,395,527
13,694,579		13,732,504	-37,925
11,838,410		9,461,256	2,377,154
4,337,793		5,392,211	-1,054,418
1,681,462		1,435,679	245,783
254,081		129,763	124,318
9,258,767		6,697,808	2,560,959
1,119,770		1,146,378	-26,608
632,860		637,302	-4,442

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col.(h))
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a			1,254,295
b			35,702
c			-1,358,979
d			-518,597
e			3,599,244
			451,104
			5,395,527
			-37,925
			2,377,154
			-1,054,418
			245,783
			124,318
			2,560,959
			-26,608
			-4,442

Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	13,043,117
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8	}	3	2,448,502

Part V

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary—see instructions)	1	260,907
2	All other domestic foundations enter 1.39% (0.0139) of line 27b. Exempt foreign organizations enter 4% (0.04) of Part I, line 12, col. (b)	2	
3	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	3	260,907
4	Add lines 1 and 2.	4	
5	Substitute A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	5	260,907
6	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	6	
7	Credits/Payments:	7	
8	a 2022 estimated tax payments and 2021 overpayment credited to 2022	8a	176,568
9	b Exempt foreign organizations—tax withheld at source	8b	
10	c Tax paid with application for extension of time to file (Form 8868)	8c	140,000
11	d Backup withholding erroneously withheld	8d	
12	Total credits and payments. Add lines 8a through 8d	9	316,568
13	Enter any penalty for underpayment of estimated tax. Check here ☒ if Form 2221 is attached.	10	1,192
14	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	11	
15	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid.	12	54,469
16	Enter the amount of line 10 to be: Credited to 2023 estimated tax Refunded	13	

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?	1a	Yes	No
1b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition.	1b		No
1c	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.	1c		No
2	Did the foundation file Form 1120-POL for this year?	2		No
3	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. \$ (2) On foundation managers. \$	3		No
4	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. \$	4		No
5	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.	5		No
6	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	6		No
7	Did the foundation have unrelated business gross income of \$1,000 or more during the year?	7		No
8	If "Yes," has it filed a tax return on Form 990-T for this year?	8		No
9	Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.	9		No
10	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?	10	Yes	
11	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.	11	Yes	
12	Enter the states to which the foundation reports or with which it is registered (see instructions) NY, DE	12		
13	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.	13	Yes	
14	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 2022 or the taxable year beginning in 2022? See the instructions for Part XIII.	14		No
15	If "Yes," complete Part XIII	15		No
16	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses.	16		No

Part VI-A

Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions.	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ►N/A	13	Yes	
14	The books are in care of ►SILVERCREST FINANCIAL SERVICES Telephone no. ►(973) 994-4021 Located at ►230 COURT SQUARE CHARLOTTESVILLE VA ZIP+4 ►22902			
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 2022, 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	16	Yes	No

Part VI-B

Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			Yes	No
1a	During the year did the foundation (either directly or indirectly):			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	1a(1)		No
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	1a(2)		No
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	1a(3)		No
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	1a(4)		No
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	1a(5)		No
	(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	1a(6)		No
b	If any answer is "Yes" to 1a(1)–(6); did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions	1b		
c	Organizations relying on a current notice regarding disaster assistance check here.			
d	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2022?	1d		
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 2022, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2022?. If "Yes," list the years ► 20____, 20____, 20____, 20____	2a		No
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions.)	2b		
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ► 20____, 20____, 20____, 20____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	3a		No
b	If "Yes," did it have excess business holdings in 2022 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 2022.).	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2022?	4b		No

Part VI-B

Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a

During the year did the foundation pay or incur any amount to:

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?

(3) Provide a grant to an individual for travel, study, or other similar purposes?

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

b

If any answer is "Yes" to 5a(1)–(5); did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions

c

Organizations relying on a current notice regarding disaster assistance check

d

If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?
If "Yes," attach the statement required by Regulations section 53.4945–5(d).

6a

Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

b

Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?
If "Yes" to 6b, file Form 8870.

7a

At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

b

If "Yes", did the foundation receive any proceeds or have any net income attributable to the transaction?

8

Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment during the year?

Yes

No

5a(1)

No

5a(2)

No

5a(3)

No

5a(4)

No

5a(5)

No

5b

5d

6a

No

6b

No

7a

No

7b

8

No

Part VII

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

1

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
HAMILTON E JAMES C/O SILVERCREST 230 COURT SQUARE CHARLOTTESVILLE, VA 22902	PRES. & TREA 0.50	0	0	0
AMABEL B JAMES C/O SILVERCREST 230 COURT SQUARE CHARLOTTESVILLE, VA 22902	VP & SECY 0.50	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.

Part VII

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

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

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

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

Part VIII- Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1	
2	
3	
4	

Part VIII- Summary of Program-Related Investments (see instructions)

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

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities.	1a	218,407,532
b	Average of monthly cash balances.	1b	8,058,833
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	226,466,365
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d.	3	226,466,365
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions).	4	3,396,995
5	Net value of noncharitable-use assets. Subtract line 4 from line 3.. . . .	5	223,069,370
6	Minimum investment return. Enter 5% (0.05) of line 5.	6	11,153,469

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	11,153,469
2a	Tax on investment income for 2022 from Part V, line 5.	2a	260,907
b	Income tax for 2022. (This does not include the tax from Part V.).	2b	
c	Add lines 2a and 2b.	2c	260,907
3	Distributable amount before adjustments. Subtract line 2c from line 1.	3	10,892,562
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	10,892,562
6	Deduction from distributable amount (see instructions).	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1.	7	10,892,562

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	11,415,244
b	Program-related investments—total from Part VIII-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part XII, line 4.. . . .	4	11,415,244

Part XII

Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2021	(c) 2021	(d) 2022
1 Distributable amount for 2022 from Part X, line 7				10,892,562
2 Undistributed income, if any, as of the end of 2022:				
a Enter amount for 2021 only.			10,639,342	
b Total for prior years: 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2022:				
a From 2017.				
b From 2018.				
c From 2019.				
d From 2020.				
e From 2021.				
f Total of lines 3a through e.				
4 Qualifying distributions for 2022 from Part XI, line 4: ▶ \$ 11,415,244				
a Applied to 2021, but not more than line 2a			10,639,342	
b Applied to undistributed income of prior years (Election required—see instructions).				
c Treated as distributions out of corpus (Election required—see instructions).				
d Applied to 2022 distributable amount				775,902
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2022. (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5				
b Prior years' undistributed income. Subtract line 4b from line 2b.				
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				
d Subtract line 6c from line 6b. Taxable amount—see instructions.				
e Undistributed income for 2021. Subtract line 4a from line 2a. Taxable amount—see instructions.				
f Undistributed income for 2022. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2023				10,116,660
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).				
8 Excess distributions carryover from 2017 not applied on line 5 or line 7 (see instructions)				
9 Excess distributions carryover to 2023. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9:				
a Excess from 2018				
b Excess from 2019				
c Excess from 2020.				
d Excess from 2021				
e Excess from 2022				

Part XIII

a If the foundation has received a ruling or determination letter that it is a private operating

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

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

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).)

HAMILTON E JAMES

AMABEL B JAMES

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
Name and address (home or business)				
a <i>Paid during the year</i>				
4TH WALL THEATRE COMPANY 1126 W 17TH ST UNIT C HOUSTON,TX 77008	N/A	PUBLIC	GENERAL	25,000
564 PARK AVENUE PRESERVATION 564 PARK AVENUE NEW YORK,NY 10065	N/A	PUBLIC	GENERAL	5,000
AFRICA CENTER 1280 5TH AVENUE NEW YORK,NY 10029	N/A	PUBLIC	GENERAL	50,000
ALASKA WILDERNESS LEAGUE 122 C ST NW STE 240 WASHINGTON,DC 20001	N/A	PUBLIC	GENERAL	20,000
AMERICAN MUSEUM OF NATURAL HISTORY 200 CENTRAL PARK WEST NEW YORK,NY 10024	N/A	PUBLIC	GENERAL	5,000
AMERICAN RIVERS 1101 14TH ST WASHINGTON,DC 20005	N/A	PUBLIC	GENERAL	5,000
AMERICAN UNIV OF BEIRUT 305 E 47TH ST 8TH FL NEW YORK,NY 10017	N/A	PUBLIC	GENERAL	6,325
AMERICANS FOR OXFORD 500 5TH AVENUE NEW YORK,NY 10110	NONE	PUBLIC	GENERAL	3,500
ARC SOUTHEAST PO BOX 570132 ATLANTA,GA 30357	N/A	PUBLIC	GENERAL	20,704
BAY VIEW ASSOCIATION 1715 ENCAMPMENT AVE PETOSKEY,MI 49770	N/A	PUBLIC	GENERAL	1,000
BISSELL PET FOUNDATION 2345 WALKER AVE NW GRAND RAPIDS,MI 49544	N/A	PUBLIC	GENERAL	5,000
BONEFISH & TARPON TRUST 24 DOCKSIDE LANE PMB 83 KEY LARGO,FL 33037	N/A	PUBLIC	GENERAL	25,000
CARE INC 151 ELLIS STREET NE ATLANTA,GA 30303	N/A	N/A	GENERAL	25,000
CARNEGIE ENDOWMENT 1779 MASSACHUSETTS AVENUE WASHINGTON,DC 20036	N/A	PUBLIC	GENERAL	26,000
CASE WESTERN RESERVE UNIVERSITY 10900 EUCLID AVE CLEVELAND,OH 44106	N/A	PUBLIC	GENERAL	50,000
CENTRAL PARK CONSERVANCY	N/A	PUBLIC	GENERAL	193,900

14 EAST 60TH STREET NEW YORK,NY 10022				
CHABAD LUBAVITCH OF MO 770 EASTERN PKWY BROOKLYN,NY 11213	N/A	PUBLIC	GENERAL	1,800
CHILDREN'S MUSEUM OF MANHATTAN 212 W 83RD STREET NEW YORK,NY 10024	N/A	PUBLIC	GENERAL	10,000
COLE RESOURCE CENTER INC 115 MILL ST BELMONT,MA 02478	N/A	PUBLIC	GENERAL	5,000
COLUMBIA UNIVERSITY 475 RIVERSIDE DRIVE NEW YORK,NY 10115	NONE	PUBLIC	GENERAL	11,250
EARTHJUSTICE 50 CALIFORNIA STREET SAN FRANCISCO,CA 94111	N/A	PUBLIC	GENERAL	50,000
ENVIRONMENTAL DEFENSE FUND 257 PARK AVE NEW YORK,NY 10010	N/A	PUBLIC	GENERAL	50,000
ENVIRONMENTAL INTEGRITY PROJECT 1000 VERMONT AVE NW 11TH FLOOR WASHINGTON,DC 20005	N/A	PUBLIC	GENERAL	75,000
EPISCOPAL CHARITIES 1047 AMSTERDAM AVENUE NEW YORK,NY 10025	N/A	N/A	GENERAL	4,000
FRICK COLLECTION 1 E 70TH STREET NEW YORK,NY 10021	N/A	PUBLIC	GENERAL	400
GILDER LEHERMAN INSTITUTE 49 WEST 45TH STREET NEW YORK,NY 10036	N/A	PUBLIC	GENERAL	20,000
HARVARD UNIVERSITY 124 MOUNT AUBURN STREET CAMBRIDGE,MA 02138	N/A	PUBLIC	GENERAL	5,000
HENRY STREET SETTLEMENT 301 HENRY ST NEW YORK,NY 10002	N/A	PUBLIC	GENERAL	4,800
HERE ART CENTER 145 SIXTH AVENUE NEW YORK,NY 10013	N/A	PUBLIC	GENERAL	7,500
HONOR THE EARTH 607 MAIN AVENUE CALLAWAY,MN 56521	N/A	PUBLIC	GENERAL	600
HOOR CHILDREN INC 36-11 12TH STREET QUEENS,NY 11106	N/A	PUBLIC	GENERAL	1,000
IFWHENHOW 1714 FRANKLIN ST 100-393 OAKLAND,CA 94612	N/A	N/A	GENERAL	40,000
KIEVE WAVUS EDUCATION	N/A	N/A	GENERAL	5,000

42 KIEVE ROAD NOBLEBORO,ME 04555				
LITTLE TRAVERSE CONSERVANCY 3264 POWELL ROAD HARBOR SPRING,MI 49740	N/A	PUBLIC	GENERAL	2,000
METROPOLITAN MUSEUM OF ART 1000 FIFTH AVENUE NEW YORK,NY 10028	N/A	PUBLIC	GENERAL	170,000
MORE GARDENS FUND 107 SUFFOLK ST 300 NEW YORK,NY 10002	N/A	PUBLIC	GENERAL	20,000
MT SINAI HOSPITAL ONE GUSTAVE L LEVY PLACE NEW YORK,NY 10029	N/A	PUBLIC	GENERAL	5,000
MUSEUM OF CHINESE IN AMERICA 215 CENTRE STREET NEW YORK,NY 10013	N/A	N/A	GENERAL	2,500
NRDC 40 W 20TH STREET NEW YORK,NY 10011	N/A	PUBLIC	GENERAL	12,000
NEW YORK PUBLIC LIBRARY 5TH AVENUE 42ND STREET NEW YORK,NY 10018	N/A	PUBLIC	GENERAL	50,000
ONE TO WORLD 307 7TH AVENUE STE 604 NEW YORK,NY 10001	N/A	PUBLIC	GENERAL	1,000
PLANNED PARENTHOOD 26 BLEEKER STREET NEW YORK,NY 10012	N/A	PUBLIC	GENERAL	20,000
RAINFOREST FOUNDATION FUND 32 BROADWAY STE 1614 NEW YORK,NY 10004	N/A	N/A	GENERAL	52,265
RAINFOREST TRUST 7078 AIRLINE ROAD WARRENTON,VA 20187	N/A	PUBLIC	GENERAL	12,000
REVIVE & RESTORE 1505 BRIDGEWAY STE 203 SAUSALITO,CA 94965	N/A	PUBLIC	GENERAL	5,150
SECOND STAGE THEATRE 307 WEST 43RD STREET NEW YORK,NY 10036	N/A	PUBLIC	GENERAL	10,000
SIGNET SOCIETY 46 DUNSTER STREET CAMBRIDGE,MA 02138	N/A	PUBLIC	GENERAL	3,000
SKOWHEGAN SCHOOL OF PAINTING 200 PARK AVENUE STE 1116 NEW YORK,NY 10003	N/A	PUBLIC	GENERAL	90,350
ST LUKE'S PARISH 1864 POST ROAD DARIEN,CT 06820	N/A	PUBLIC	GENERAL	53,000
STROUD WATER RESEARCH CENTER 970 SPENCER RD AVONDALE,PA 19311	N/A	PUBLIC	GENERAL	1,000
TECTONIC THEATER PROJECT	PUBLIC	GENERAL	NONE	50,000

520 8TH AVENUE 313 NEW YORK,NY 10018				
TEXAS TECH UNIVERSITY BOX 45025 LUBBOCK,TX 79409	N/A	PUBLIC	GENERAL	10,000
THE ALFRED E SMITH MEMORIAL FDN 1011 1ST AVENUE 14 NEW YORK,NY 10022	PUBLIC	GENERAL	NONE	10,000
THE JAMES FAMILY CHARITABLE TRUST C/O NATIONAL PHILANTHROPIC TRUST 165 TOWNSHIP LINE ROAD JENKINTOWN,PA 19046	N/A	SO I	GENERAL	9,400,000
THE OBAMA FOUNDATION PO BOX 15400 CHICAGO,IL 60615	N/A	PUBLIC	GENERAL	200,000
THE OLANA PARTNERSHIP 5720 NY-9G HUDSON,NY 12534	N/A	PUBLIC	GENERAL	6,000
THE PUBLIC THEATRE 425 LAFAYETTE STREET NEW YORK,NY 10003	N/A	PUBLIC	GENERAL	6,000
THEODORE ROOSEVELT CONSERVATION 1660 L STREET NW STE 208 WASHINGTON,DC 20036	N/A	PUBLIC	GENERAL	10,000
THIRD WAY 1025 CONNECTICUT AVE NW SUITE 400 WASHINGTON,DC 20036	N/A	PUBLIC	GENERAL	100,000
TROUT UNLIMITED 1500 WILSON BLVD ARLINGTON,V A 22209	N/A	PUBLIC	GENERAL	305,000
UKRAINIAN INSTITUTE OF AMERICA 2 E 79TH STREET NEW YORK,NY 10075	N/A	PUBLIC	GENERAL	500
UNION OF CONCERNED SCIENTISTS TWO BRATTLE SQUARE CAMBRIDGE,MA 02138	N/A	PUBLIC	GENERAL	12,000
UNITED HOSPITAL FUND 1411 BROADWAY NEW YORK,NY 10018	N/A	PUBLIC	GENERAL	1,500
WYNC NEW YORK PUBLIC RADIO PO BOX 1550 NEW YORK,NY 10016	N/A	PUBLIC	GENERAL	7,200
YALE UNIVERSITY 157 CHURCH STREET NEW HAVEN,CT 06510	N/A	PUBLIC	POSITANO SCHOLARSHIP	30,000
Total			3a	11,415,244
b <i>Approved for future payment</i>				

Total				▶ 3b

Form **990-PF** (2022)

Enter gross amounts unless otherwise indicated.		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions.)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount		
1 Program service revenue:						
a _____						
b _____						
c _____						
d _____						
e _____						
f _____						
g Fees and contracts from government agencies						
2 Membership dues and assessments						
3 Interest on savings and temporary cash investments			14	92,416		
4 Dividends and interest from securities			14	5,354,943		
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			18	586,923		
8 Gain or (loss) from sales of assets other than inventory			18	13,043,117		
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)				19,077,399		
13 Total. Add line 12, columns (b), (d), and (e).						
(See worksheet in line 13 instructions to verify calculations.)				13		19,077,399

[illegible]

Part XVI Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a Transfers from the reporting foundation to a noncharitable exempt organization of:

(1) Cash.

(2) Other assets.

b Other transactions:

(1) Sales of assets to a noncharitable exempt organization.

(2) Purchases of assets from a noncharitable exempt organization

(3)* Rental of facilities, equipment, or other assets.

(4) Reimbursement arrangements.

(5) Loans or loan guarantees. . . .

(6) Performance of services or membership or fundraising solicitations.

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.

d If the answer to any of the above is "Yes," complete the following schedule. Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received.

[illegible]

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule.

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

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

	2023-11-14
Signature of officer or trustee	Date

2023-11-14

Title

May the IRS discuss this return with the preparer shown below?
See instructions. ☐ Yes ☐ No

**Paid
Preparer
Use Only**

Paid Preparer Use Only	Print/Type preparer's name EVAN KWIATKOWSKI	Preparer's Signature	Date 2023-11-14	Check if self-employed ☐	PTIN P01509799
	Firm's name ▶ SILVERCREST FINANCIAL SERVICES INC				Firm's EIN ▶ 11-246166
	Firm's address ▶ 230 COURT SQUARE SUITE 101 CHARLOTTESVILLE, V A 22902				Phone no. (434) 977-4420

Additional Data

Return to Form

Software ID:

Software Version:

Form 990PF - Special Condition Description:

Special Condition Description

TY 2022 IRS 990 e-File Render

Name: THE JAMES FAMILY CHARITABLE
FOUNDATION

EIN: 13-7051493

Name of Stock	End of Year Book Value	End of Year Fair Market Value
CORPORATE STOCK	150,493,999	183,265,776

TY 2022 IRS 990 e-File Render

Name: THE JAMES FAMILY CHARITABLE
FOUNDATION

EIN: 13-7051493

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

6,254,072

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

6,042,305

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

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

TY 2022 IRS 990 e-File Render

Name: THE JAMES FAMILY CHARITABLE
FOUNDATION

EIN: 13-7051493

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
OTHER BONDS	AT COST	6,100,194	16,315,870
OTHER INVESTMENTS	AT COST	10,586,923	9,225,826

TY 2022 IRS 990 e-File Render

Name: THE JAMES FAMILY CHARITABLE
FOUNDATION

EIN: 13-7051493

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EXPENSES				
OTHER EXPENSES	6,165			

TY 2022 IRS 990 e-File Render

Name: THE JAMES FAMILY CHARITABLE
FOUNDATION

EIN: 13-7051493

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
PARTNERSHIP INCOME	586,923	586,923	

TY 2022 IRS 990 e-File Render

Name: THE JAMES FAMILY CHARITABLE
FOUNDATION

EIN: 13-7051493

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
PERSHING	18,726	18,726		
MERRILL	180,848	180,848		
JPMORGAN	105,076	105,076		

TY 2022 IRS 990 e-File Render

Name: THE JAMES FAMILY CHARITABLE
FOUNDATION

EIN: 13-7051493

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
STATE FILING FEES	2,075			
FEDERAL EXCISE TAX	175,000			