

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

Name of foundation DANIEL L NIR & JILL E BRAUFMAN FAMILY FOUNDATION INC		A Employer identification number 30-0218951	
Number and street (or P.O. box number if mail is not delivered to street address) RVC FAMILY265 SUNRISE HWY 1-307		Room/suite	B Telephone number (see instructions) (516) 766-0915
City or town, state or province, country, and ZIP or foreign postal code ROCKVILLE CENTRE, NY 11570		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) ▶\$ 240,423		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)	1,237,168			
	2 Check ☒ if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	3	3		
	4 Dividends and interest from securities . . .	2,963	1,273		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	555,432			
	b Gross sales price for all assets on line 6a _____ 1,116,152				
	7 Capital gain net income (from Part IV, line 2) . . .		555,432		
	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)				
	12 Total. Add lines 1 through 11	1,795,566	556,708	0	
	13 Compensation of officers, directors, trustees, etc.	0	0	0	0
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	5,466	2,733	0	2,733
	c Other professional fees (attach schedule)				
	17 Interest	807	807	0	0
	18 Taxes (attach schedule) (see instructions) . . .	25	0	0	25
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	6,168	0	0	6,168
	24 Total operating and administrative expenses. Add lines 13 through 23	12,466	3,540	0	8,926
	25 Contributions, gifts, grants paid	1,022,510			1,022,510
	26 Total expenses and disbursements. Add lines 24 and 25	1,034,976	3,540	0	1,031,436
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	760,590			
	b Net investment income (if negative, enter -0-)		553,168		
	c Adjusted net income (if negative, enter -0-)			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			53,086	102,227	102,227
	2	Savings and temporary cash investments					
	3	Accounts receivable ▶ <u>40,000</u>					
		Less: allowance for doubtful accounts ▶ _____			6,248	40,000	40,000
	4	Pledges receivable ▶ _____					
		Less: allowance for doubtful accounts ▶ _____					
	5	Grants receivable					
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)					
	7	Other notes and loans receivable (attach schedule) ▶ _____					
		Less: allowance for doubtful accounts ▶ _____					
	8	Inventories for sale or use					
	9	Prepaid expenses and deferred charges					
	10a	Investments—U.S. and state government obligations (attach schedule)					
	b	Investments—corporate stock (attach schedule)					
	c	Investments—corporate bonds (attach schedule)					
	11	Investments—land, buildings, and equipment: basis ▶ _____					
	Less: accumulated depreciation (attach schedule) ▶ _____						
12	Investments—mortgage loans						
13	Investments—other (attach schedule)			0	98,196	98,196	
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)			59,334	240,423	240,423	
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 ▶ _____)			70,000	68,751	
	23	Total liabilities (add lines 17 through 22).			70,000	68,751	
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here ▶ ☐						
	and complete lines 24, 25, 29 and 30.						
	24	Net assets without donor restrictions					
	25	Net assets with donor restrictions					
	Foundations that do not follow FASB ASC 958, check here ▶ ☒						
	and complete lines 26 through 30.						
	26	Capital stock, trust principal, or current funds			0	0	
	27	Paid-in or capital surplus, or land, bldg., and equipment fund			0	0	
28	Retained earnings, accumulated income, endowment, or other funds			-10,666	171,672		
29	Total net assets or fund balances (see instructions)			-10,666	171,672		
30	Total liabilities and net assets/fund balances (see instructions)			59,334	240,423		

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	-10,666
2	Enter amount from Part I, line 27a	2	760,590
3	Other increases not included in line 2 (itemize) ▶ _____	3	0
4	Add lines 1, 2, and 3	4	749,924
5	Decreases not included in line 2 (itemize) ▶ _____	5	578,252
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 29.	6	171,672

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 DIGITALBRIDGE GROUP INC CL A		2020-12-09	2022-03-24
b DIGITALBRIDGE GROUP INC CL A		2020-07-31	2022-05-31
c DIGITALBRIDGE GROUP INC CL A		2020-12-09	2022-01-28
d DIGITALBRIDGE GROUP INC CL A		2020-12-09	2022-05-31
e DIGITALBRIDGE GROUP INC CL A		2020-12-09	2022-02-08
DIGITALBRIDGE GROUP INC CL A		2020-07-31	2022-05-27
DIGITALBRIDGE GROUP INC CL A		2020-12-09	2022-02-24
INGLES MARKETS A		2020-12-10	2022-05-31
INGLES MARKETS A		2020-12-10	2022-05-27
INGLES MARKETS A		2020-12-10	2022-05-12
INGLES MARKETS A		2020-12-10	2022-05-11
INGLES MARKETS A		2020-12-10	2022-05-11
INGLES MARKETS A		2020-12-09	2022-12-30
INGLES MARKETS A		2020-12-10	2022-03-24
INGLES MARKETS A		2020-12-10	2022-02-24
INGLES MARKETS A		2020-12-10	2022-02-08
INGLES MARKETS A		2020-12-10	2022-01-28
INGLES MARKETS A		2020-12-09	2022-12-14
MOELIS & COMPANY CL A		2020-05-01	2022-03-24
MOELIS & COMPANY CL A		2020-05-01	2022-05-27
MOELIS & COMPANY CL A		2020-05-01	2022-02-24
MOELIS & COMPANY CL A		2020-05-01	2022-02-08
MOELIS & COMPANY CL A		2020-05-01	2022-05-31
MOELIS & COMPANY CL A		2020-05-01	2022-01-28

(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 49,735		35,986	13,749
b 50,236		15,774	34,462
c 16,623		11,411	5,212
d 70,147		57,845	12,302
e 16,587		10,880	5,707
71,480		22,026	49,454
33,300		24,991	8,309
75,430		35,728	39,702
18,258		8,678	9,580
24,871		11,218	13,653
28,473		12,700	15,773
46,484		20,277	26,207
105,888		46,776	59,112
49,830		22,859	26,971
33,311		18,033	15,278
16,644		8,593	8,051
16,629		9,228	7,401
113,487		48,265	65,222
50,034		25,750	24,284
60,997		31,303	29,694
33,384		17,016	16,368
16,679		7,120	9,559
101,013		51,048	49,965
16,632		7,215	9,417

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col.(h))
(j) F.M.V. as of 12/31/69	(k) Adjusted basis as of 12/31/69	(l) Excess of col. (i) over col. (j), if any	
a			13,749
b			34,462
c			5,212
d			12,302
e			5,707
			49,454
			8,309
			39,702
			9,580
			13,653
			15,773
			26,207
			59,112
			26,971
			15,278
			8,051
			7,401
			65,222
			24,284
			29,694
			16,368
			9,559
			49,965
			9,417

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	555,432
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8		3	

Part V

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

1a		Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1.			
		Date of ruling or determination letter: _____ (attach copy of letter if necessary—see instructions)		1	7,689
b		All other domestic foundations enter 1.39% (0.0139) of line 27b. Exempt foreign organizations enter 4% (0.04) of Part I, line 12, col. (b)			
2		Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0
3		Add lines 1 and 2.		3	7,689
4		Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0
5		Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-.		5	7,689
6		Credits/Payments:			
a		2022 estimated tax payments and 2021 overpayment credited to 2022		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 penalty for underpayment of estimated tax. Check here ☒ if Form 2221 is attached.		8	357
9		Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		9	8,046
10		Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid.		10	
11		Enter the amount of line 10 to be: Credited to 2023 estimated tax Refunded		11	

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?			Yes	No
				1a		No
b		Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition.				No
		If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		1b		No
c		Did the foundation file Form 1120-POL for this year?		1c		No
d		Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. \$ 0 (2) On foundation managers. \$ 0				
e		Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. \$ 0				
2		Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		2		No
3		Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		3		No
4a		Did the foundation have unrelated business gross income of \$1,000 or more during the year?		4a		No
b		If "Yes," has it filed a tax return on Form 990-T for this year?		4b		
5		Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		5		No
6		Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?		6		No
7		Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XIV.		7	Yes	
8a		Enter the states to which the foundation reports or with which it is registered (see instructions) NY				
b		If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation.		8b	Yes	
9		Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2022 or the taxable year beginning in 2022? See the instructions for Part XIII. If "Yes," complete Part XIII		9		No
10		Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses.		10		No

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 ▶ <u>N/A</u>	13	Yes	
14	The books are in care of ▶ <u>SUZANNE AIELLO</u> Telephone no. ▶ <u>(516) 766-0915</u> Located at ▶ <u>C/O RVC265 SUNRISE HWY1-307 ROCKVILLE CENTRE NY 11570</u> ZIP+4 ▶ _____			
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		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):			
a	At the end of tax year 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:			Yes	No
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?		5a(1)		No
(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?		5a(2)		No
(3) Provide a grant to an individual for travel, study, or other similar purposes?		5a(3)		No
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions		5a(4)		No
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?		5a(5)		No
b If any answer is "Yes" to 5a(1)–(5); did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions		5b		
c Organizations relying on a current notice regarding disaster assistance check				
d If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? If "Yes," attach the statement required by Regulations section 53.4945–5(d).		5d		
6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		6a		No
b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870.		6b		No
7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?		7a		No
b If "Yes", did the foundation receive any proceeds or have any net income attributable to the transaction?		7b		
8 Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment during the year?		8		No

Part VII

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

1 List all officers, directors, trustees, foundation managers and their compensation. See instructions				
(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
JILL BRAUFMAN C/O RVC265 SUNRISE HWY1-307 ROCKVILLE CENTRE, NY 11570	PRESIDENT 1.00	0	0	0
DANIEL L NIR C/O RVC265 SUNRISE HWY1-307 ROCKVILLE CENTRE, NY 11570	TREASURER 1.00	0	0	0
BARRY BERGER C/O RVC265 SUNRISE HWY1-307 ROCKVILLE CENTRE, NY 11570	SECRETARY 1.00	0	0	0
2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."				
(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				
Total number of other employees paid over \$50,000.				0

Part VII

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

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

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

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

0

Part VIII- Summary of Direct Charitable Activities

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

	Expenses
1	
2	
3	
4	

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

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

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	142,603
b	Average of monthly cash balances.	1b	59,699
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	202,302
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	202,302
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions).	4	3,035
5	Net value of noncharitable-use assets. Subtract line 4 from line 3.. . . .	5	199,267
6	Minimum investment return. Enter 5% (0.05) of line 5.	6	9,963

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	9,963
2a	Tax on investment income for 2022 from Part V, line 5.	2a	7,689
b	Income tax for 2022. (This does not include the tax from Part V.).	2b	
c	Add lines 2a and 2b.	2c	7,689
3	Distributable amount before adjustments. Subtract line 2c from line 1.	3	2,274
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	2,274
6	Deduction from distributable amount (see instructions).	6	0
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1. . . .	7	2,274

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	1,031,436
b	Program-related investments—total from Part VIII-B	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part XII, line 4.. . . .	4	1,031,436

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					2,274
2 Undistributed income, if any, as of the end of 2022:					
a Enter amount for 2021 only.				0	
b Total for prior years: 2 0____, 2 0____, 2 0____			0		
3 Excess distributions carryover, if any, to 2022:					
a From 2017.	899,492				
b From 2018.	1,272,890				
c From 2019.	1,156,034				
d From 2020.	1,222,783				
e From 2021.	1,185,427				
f Total of lines 3a through e.		5,736,626			
4 Qualifying distributions for 2022 from Part XI, line 4: ▶ \$ 1,031,436					
a Applied to 2021, 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 2022 distributable amount					2,274
e Remaining amount distributed out of corpus		1,029,162			
5 Excess distributions carryover applied to 2022. (If an amount appears in column (d), the same amount must be shown in column (a).)		0			0
6 Enter the net total of each column as indicated below:					
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5		6,765,788			
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 2021. Subtract line 4a from line 2a. Taxable amount—see instructions.				0	
f Undistributed income for 2022. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2023					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 2017 not applied on line 5 or line 7 (see instructions)		899,492			
9 Excess distributions carryover to 2023. Subtract lines 7 and 8 from line 6a		5,866,296			
10 Analysis of line 9:					
a Excess from 2018	1,272,890				
b Excess from 2019	1,156,034				
c Excess from 2020.	1,222,783				
d Excess from 2021	1,185,427				
e Excess from 2022	1,029,162				

a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2022, enter the date of the ruling.		
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2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part IX for each year listed	Tax year	Prior 3 years			(e) Total
	(a) 2022	(b) 2021	(c) 2020	(d) 2019	

c Qualifying distributions from Part XI, line 4 for each year listed					
--	--	--	--	--	--

e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c. . . .					
---	--	--	--	--	--

8	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					

(c)	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(i)(3)(B)(iii).					
---	--	--	--	--	--

(3) Largest amount of support from an exempt organization					
---	--	--	--	--	--

(4) Gross investment income				
-----------------------------	--	--	--	--

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).)

DANIEL L NIR

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.

Check here ☐ if the foundation only makes contributions to preselected charitable organizations and does not accept

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 Paid during the year AIM BY KYLE ABRAHAM ATTN LAUREN CRONK PO BOX 986 NEW YORK,NY 10113	NONE	P C	GENERAL	515
ACCESS REPRODUCTIVE CARE PO BOX 7354 ATLANTA,GA 30357	NONE	P C	MEDICAL	5,176
ADRIENNE ARSHT CENTER FOUNDATION INC 1300 BISCAYNE BLVD MIAMI,FL 33132	NONE	P C	GENERAL	6,420
AMERICAN FRIENDS OF IDC NY 142 W 57TH STREET 11TH FLOOR NEW YORK,NY 10019	NONE	P C	GENERAL	20,000
AMERICAN FRIENDS OF ISRAEL PHILHARMONIC ORCHESTRA 122 EAST 42ND STREET NEW YORK,NY 10168	NONE	P C	GENERAL	2,500
AMERICAN FRIENDS OF LEKET ISRAEL PO BOX 2090 TEANECK TEANECK,NY 076661490	NONE	P C	GENERAL	100,000
AMERICAN FRIENDS OF ORR SHALOM 3708 ENTERPRISE DRIVE JANESVILLE,WI 53546	NONE	P C	RELIGIOUS	15,000
AMERICAN INSTITUTE FOR STUTTERING ATTN CHRISTINE MADDEN AIS EVENT OFFICE 10 PARK AVENUE SUITE 2E NEW YORK,NY 10016	NONE	P C	MEDICAL	2,500
BIRTHRIGHT ISRAEL FOUNDATION PO BOX 1784 NEW YORK,NY 10156	NONE	P C	GENERAL	10,000
BLYTHEDALE CHILDREN'S HOSPITAL 95 BRADHURST AVE VALHALLA,NY 10595	NONE	P C	MEDICAL	10,000
BRENNAN CENTER FOR JUSTICE 120 BROADWAY SUITE 1750 NEW YORK,NY 10271	NONE	P C	GENERAL	5,000
BROTHERS FOR LIFE 270 SOUTH HANFORD STREET SUITE 207 SEATTLE,WA 98134	NONE	P C	GENERAL	100,000
CARINGKIND 360 LEXINGTON AVENUE 3RD FLOOR NEW YORK,NY 10017	NONE	P C	MEDICAL	1,000
CEJP 435 STRATTON ROAD NEW ROCHELLE,NY 10804	NONE	P C	RELIGIOUS	35,000
	NONE	P C	GENERAL	1,000

CENTRAL PARK CONSERVANCY 14 E 60TH ST NEW YORK,NY 10022				
CHILENO BAY FOUNDATION 14605 N 73RD ST SCOTTSDALE,AZ 852603105	NONE	P C	GENERAL	1,000
COLUMBIA UNIVERSITY 622 WEST 113TH STREET MC 4524 NEW YORK,NY 10025	NONE	P C	MEDICAL	2,000
COMMUNITY-POLICE RELATIONS FOUNDATION 1510 NE 131ST ST NORTH MIAMI,FL 33161	NONE	P C	GENERAL	500
COMUNLIFE INC 462 7TH AVE 3RD FLOOR NEW YORK,NY 10018	NONE	P C	GENERAL	5,000
CONGREGATION OF RODEPH SHOLOM 7 WEST 83RD STREET NEW YORK,NY 10024	NONE	P C	RELIGIOUS	3,160
FIFTY OVER FIFTY DBA FUNDING ARTS NETWORK PO BOX 331864 MIAMI,FL 332331864	NONE	P C	ARTS	1,236
FIND YOUR LIGHT FOUNDATION PO BOX 1760 LOS ANGELES,CA 904061760	NONE	P C	ARTS	2,500
GALLOPNYC 88-03 70TH ROAD FOREST HILLS,NY 11375	NONE	P C	GENERAL	10,363
GREATER MIAMI JEWISH FEDERATION 4200 BISCAYNE BLVD MIAMI,FL 33137	NONE	P C	RELIGIOUS	25,000
GUTTMACHER INSTITUTE 125 MAIDEN LANE 7TH FLOOR NEW YORK,NY 10038	NONE	P C	MEDICAL	5,000
IFWHENHOW 1730 FRANKLIN ST OAKLAND,CA 94612	NONE	P C	GENERAL	1,000
JAMES LENOX HOUSE ASSOCIATION INC 49 EAST 73RD STREET NEW YORK,NY 10021	NONE	P C	GENERAL	2,500
JOIN ISRAEL 232 MADISON AVENUE SUITE 608 NEW YORK,NY 10016	NONE	P C	GENERAL	25,000
KIDS NEED MORE PO BOX 305 COPIAGUE,NY 11726	NONE	P C	GENERAL	1,069
LOTUS ENDOWMENT FUND INC 3921 ALTON ROAD 470 MIAMI BEACH,FL 33140	NONE	P C	GENERAL	25,000
MEDIA MATTERS OF AMERICA 455 MASSACHUSETTS AVENUE NW SUITE	NONE	P C	GENERAL	10,000

640 WASHINGTON,DC 20001				
MIAMI BEACH JCC 4221 PINE TREE DRIVE MIAMI BEACH,FL 33140	NONE	P C	GENERAL	5,000
MIAMI CITY BALLET 2200 LIBERTY AVENUE MIAMI BEACH,FL 33141	NONE	P C	GENERAL	32,500
MIAMI DESIGN PRESERVATION LEAGUE 1001 OCEAN DRIVE NO 2ND FL MIAMI BEACH,FL 33139	NONE	P C	GENERAL	7,000
MIAMI NEW DRAMA 1040 LINCOLN ROAD MIAMI BEACH,FL 33139	NONE	P C	GENERAL	10,000
MONTEFIORE MEDICAL CENTER 3325 BAINBRIDGE AVENUE BRONX,NY 10467	NONE	P C	MEDICAL	2,823
MT SINAI FOUNDATION 1425 MADISON AVE 3 NEW YORK,NY 10029	NONE	P C	MEDICAL	10,000
NATIONAL INSTITUTE OF REPRODUCTIVE HEALTH 470 PARK AVENUE SOUTH 7TH FLOOR S NEW YORK,NY 10016	NONE	P C	MEDICAL	5,000
NEW WORLD SYMPHONY 500 17TH STREET MIAMI BEACH,FL 33139	NONE	P C	GENERAL	5,000
NEW YORK CITY BALLET 20 LINCOLN CENTER PLAZA NEW YORK,NY 10023	NONE	P C	GENERAL	2,500
NEW YORK-PRESBYTERIAN FUND INC 525 E 68TH ST BOX 156 NEW YORK,NY 10065	NONE	P C	GENERAL	1,000
NU DECO ENSEMBLE 2100 BISCAYNE BLVD MIAMI,FL 33137	NONE	P C	GENERAL	10,000
NYC ARTS IN EDUCATION PO BOX 2094 NEW YORK,NY 10108	NONE	P C	EDUCATION	1,000
OXALOSIS & HYPEROXALURIA FOUNDATION 201 E 19TH ST 12E NEW YORK,NY 10003	NONE	P C	MEDICAL	5,000
PARK AVENUE SYNAGOGUE 50 E 87TH STREET NEW YORK,NY 10128	NONE	P C	RELIGIOUS	500
PARTNERSHIP WITH CHILDREN INC 299 BROADWAY 1300 NEW YORK,NY 10007	NONE	P C	GENERAL	20,000
PECONIC BAYKEEPER 167 RED CREEK RD HAMPTON BAYS,NY 11946	NONE	P C	GENERAL	840
PEF ISRAEL ENDOWMENT FUNDS INC	NONE	P C	GENERAL	54,000

630 3RD AVENUE SUITE 1501 NEW YORK,NY 10017				
PEN AMERICAN CENTER 162 WEST 56TH STREET SUITE 405 NEW YORK,NY 10019	NONE	P C	GENERAL	364
PHYSICIANS FOR REPRODUCTIVE HEALTH 55 WEST 39TH STREET SUITE 1001 NEW YORK,NY 10018	NONE	P C	MEDICAL	5,000
PLAN A HEALTH INC 212 WEST 111TH STREET 2B NEW YORK,NY 10026	NONE	P C	MEDICAL	2,591
PLANNED PARENTHOOD 26 BLEECKER STREET NEW YORK,NY 10012	NONE	P C	GENERAL	5,000
SFD BENEVOLENT ASSOCIATION INC PO BOX 499 SOUTHAMPTON SOUTHAMPTON,NY 119690499	NONE	P C	GENERAL	750
SOUTHAMPTON ARTS CENTER 25 JOBS LANE SOUTHAMPTON,NY 11968	NONE	P C	GENERAL	7,500
SOUTHAMPTON FRESH AIR HOME 36 BARKERS ISLAND ROAD SOUTHAMPTON,NY 11968	NONE	P C	GENERAL	5,000
SOUTHAMPTON HISTORICAL MUSEUM PO BOX 303 SOUTHAMPTON,NY 11969	NONE	P C	GENERAL	4,850
SOUTHAMPTON VILLAGE PBA PO BOX 759 SOUTHAMPTON,NY 11969	NONE	P C	GENERAL	2,500
SOUTHAMPTON VILLAGE VOLUNTEER AMBULANCE 165 WINDMILL LN SOUTHAMPTON,NY 11968	NONE	P C	GENERAL	500
SUCCESS ACADEMY CHARTER SCHOOLS 162 WEST 56TH STREET SUITE 405 NEW YORK,NY 10019	NONE	P C	EDUCATION	15,000
TEMPLE BETH SHOLOM 4144 CHASE AVENUE MIAMI,FL 33140	NONE	P C	RELIGIOUS	10,574
THE AGENDA PROJECT 1010 WISCONSIN AVE NW 705B WASHINGTON,D C 200073603	NONE	P C	GENERAL	15,000
THE BASS MUSEUM 2100 COLLINS AVE MIAMI BEACH,FL 33139	NONE	P C	RELIGIOUS	2,500
THE BRIDGE GOLF FOUNDATION 260 CONVENT AVENUE APT 34 NEW YORK,NY 10031	NONE	P C	GENERAL	5,000
THE BRIGID ALLIANCE PO BOX 58 NEW YORK,NY 10024	NONE	P C	GENERAL	2,000
THE DRAWING CENTER	NONE	P C	GENERAL	2,500

35 WOOSTER STREET NEW YORK,NY 10013				
THE FRESH AIR FUND 633 THIRD AVE 14TH FLOOR NEW YORK,NY 10017	NONE	P C	GENERAL	7,500
THE GIVING BACK FUND 5757 W CENTURY BLVD SUITE 410 LOS ANGELES,CA 90045	NONE	P C	GENERAL	81,000
THE NEW 42ND STREET 229 WEST 42ND STREET NEW YORK,NY 10036	NONE	P C	GENERAL	5,181
TIKVA CHILDREN'S HOME 8 HENDERSON DR WEST CHADWELL,NJ 07006	NONE	P C	GENERAL	25,000
UJA-FEDERATION OF NEW YORK 130 EAST 59TH STREET NEW YORK,NY 10022	NONE	P C	GENERAL	50,000
UNITED HATZALAH OF ISRAEL 208 EAST 51ST STREET SUITE 303 NEW YORK,NY 10022	NONE	P C	GENERAL	18,000
UNIVERSITY OF VIRGINIA PO BOX 400807 CHARLOTTESVILLE,VA 229044807	NONE	P C	EDUCATION	5,000
WOMEN OF TOMORROW 8400 NW 36TH STREET DORAL,FL 33166	NONE	P C	GENERAL	12,500
WOMEN'S REPRODUCTIVE RIGHTS ASSISTANCE 2934 12 BEVERLY GLEN CIRCLE NO 1 LOS ANGELES,CA 90077	NONE	P C	GENERAL	1,000
WORTHLESS STUDIOS INC 7 KNICKERBOCKER AVE BROOKLYN,NY 11237	NONE	P C	ARTS	5,000
YOUNG PEOPLE'S CHORUS OF NEW YORK CITY 37 WEST 65TH STREET 2ND FLOOR NEW YORK,NY 10023	NONE	P C	EDUCATION	25,000
YOUNGARTS 2100 BISCAYNE BLVD MIAMI,FL 33137	NONE	P C	ARTS	31,000
YOUTH RENEWALFUND 1460 BROADWAY NEW YORK,NY 10036	NONE	P C	EDUCATION	5,000
ZARA CENTER 1841 BROADWAY 800 NEW YORK,NY 10023	NONE	P C	GENERAL	5,000
ZIONESS MOVEMENT 254 PARK AVENUE SOUTH 5G NEW YORK,NY 10010	NONE	P C	GENERAL	50,000
THE NEW YORK BIRTH CONTROL ACCESS PROJECT 325 KENT AVE APT S820 BROOKLYN,NY 11249	NONE	P C	GENERAL	3,098
Total			▶ 3a	1,022,510
b <i>Approved for future payment</i>				

Total				3b
				0

Part XV-A

(e)
Related or exempt
function income
(See
instructions.)

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

Form **990-PF** (2022)

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.

	2023-05-10
Signature of officer or trustee	Date

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	Preparer's Signature	Date	Check if self-employed ☐	PTIN
	SCOTT STAVIN				P00439176
	Firm's name ▶ MARCUM LLP				Firm's EIN ▶ 11-198632
	Firm's address ▶ 730 THIRD AVENUE 11TH FLOOR NEW YORK, NY 10017				Phone no. (212) 485-5500

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: DANIEL L NIR & JILL E BRAUFMAN FAMILY
FOUNDATION INC

EIN: 30-0218951

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEES	5,466	2,733	0	2,733

TY 2022 IRS 990 e-File Render

Name: DANIEL L NIR & JILL E BRAUFMAN FAMILY
FOUNDATION INC

EIN: 30-0218951

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
MORGAN STANLEY INVESTMENTS	FMV	98,196	98,196

TY 2022 IRS 990 e-File Render

Name: DANIEL L NIR & JILL E BRAUFMAN FAMILY
FOUNDATION INC

EIN: 30-0218951

Description	Amount
EXCESS OF FAIR MARKET VALUE OF CONTRIBUTIONS RECEIVED OVER TAX BASIS	578,252

TY 2022 IRS 990 e-File Render

Name: DANIEL L NIR & JILL E BRAUFMAN FAMILY
FOUNDATION INC
EIN: 30-0218951

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
TRAVEL AND MISC EXP	6,168	0	0	6,168

TY 2022 IRS 990 e-File Render

Name: DANIEL L NIR & JILL E BRAUFMAN FAMILY
FOUNDATION INC

EIN: 30-0218951

Description	Beginning of Year - Book Value	End of Year - Book Value
MISCELLEANOUS PAYABLES	70,000	68,751

TY 2022 IRS 990 e-File Render

Name: DANIEL L NIR & JILL E BRAUFMAN FAMILY
FOUNDATION INC

EIN: 30-0218951

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
NY EXCISE TAX	25	0	0	25