

Extended to November 15, 2022

Return of Private Foundation

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

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OMB No. 1545-0047

2021

Open to Public Inspection

For calendar year 2021 or tax year beginning , and ending

Name of foundation Esperantic Studies Foundation		A Employer identification number 52-0885287
Number and street (or P.O. box number if mail is not delivered to street address) 638 Greenwood Circle	Room/suite	B Telephone number 919-744-8003
City or town, state or province, country, and ZIP or foreign postal code Cary, NC 27511		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 4,230,294.	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
(Part I, column (d), must be on cash basis.)		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

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).)		(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	37,410.				
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch. B					
	3 Interest on savings and temporary cash investments					
	4 Dividends and interest from securities	106,779.	106,779.		Statement 1	
	5a Gross rents					
	b Net rental income or (loss)					
	6a Net gain or (loss) from sale of assets not on line 10	84,972.				
	b Gross sales price for all assets on line 6a	155,328.				
	7 Capital gain net income (from Part IV, line 2)		84,972.			
	8 Net short-term capital gain					
	9 Income modifications					
	10a Gross sales less returns and allowances					
b Less: Cost of goods sold						
c Gross profit or (loss)						
11 Other income	7,891.	0.	7,891.	Statement 2		
12 Total. Add lines 1 through 11	237,052.	191,751.	7,891.			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	33,000.	0.	3,300.	29,700.	
	14 Other employee salaries and wages					
	15 Pension plans, employee benefits					
	16a Legal fees					
	b Accounting fees	Stmt 3	4,800.	500.	0.	4,300.
	c Other professional fees					
	17 Interest					
	18 Taxes	Stmt 4	2,567.	0.	0.	2,567.
	19 Depreciation and depletion					
	20 Occupancy					
	21 Travel, conferences, and meetings		4,240.	0.	0.	4,240.
	22 Printing and publications					
	23 Other expenses	Stmt 5	34,826.	700.	4,591.	29,535.
	24 Total operating and administrative expenses. Add lines 13 through 23		79,433.	1,200.	7,891.	70,342.
	25 Contributions, gifts, grants paid		113,400.			113,400.
26 Total expenses and disbursements. Add lines 24 and 25		192,833.	1,200.	7,891.	183,742.	
27 Subtract line 26 from line 12:						
a Excess of revenue over expenses and disbursements		44,219.				
b Net investment income (if negative, enter -0-)			190,551.			
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.		
		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	25,853.	20,757.	20,757.
	2 Savings and temporary cash investments	37,543.	44,063.	44,063.
	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 Stmt 6	3,578,902.	4,161,989.	4,161,989.
	c Investments - corporate bonds			
	11 Investments - land, buildings, and equipment: basis ▶			
Liabilities	Less: accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other			
	14 Land, buildings, and equipment: basis ▶			
	Less: accumulated depreciation ▶			
	15 Other assets (describe ▶ Esperanto Books)	3,485.	3,485.	3,485.
	16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)	3,645,783.	4,230,294.	4,230,294.
	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 Total liabilities (add lines 17 through 22)	0.	0.	
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here ▶ <input checked="" type="checkbox"/> and complete lines 24, 25, 29, and 30.			
	24 Net assets without donor restrictions	3,025,157.	3,609,668.	
	25 Net assets with donor restrictions	620,626.	620,626.	
	Foundations that do not follow FASB ASC 958, check here ▶ <input type="checkbox"/> and complete lines 26 through 30.			
	26 Capital stock, trust principal, or current funds			
	27 Paid-in or capital surplus, or land, bldg., and equipment fund			
	28 Retained earnings, accumulated income, endowment, or other funds ...			
	29 Total net assets or fund balances	3,645,783.	4,230,294.	
	30 Total liabilities and net assets/fund balances	3,645,783.	4,230,294.	

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	3,645,783.
2 Enter amount from Part I, line 27a	2	44,219.
3 Other increases not included in line 2 (itemize) ▶ Change in Unrealized Gains	3	542,059.
4 Add lines 1, 2, and 3	4	4,232,061.
5 Decreases not included in line 2 (itemize) ▶ Federal Taxes	5	1,767.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 29	6	4,230,294.

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 P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a	Ishares Trust Select Divid ETF 350 sh	P	05/18/12	10/21/21
b	Ishares Trust Select Divid ETF 950 sh	P	05/18/12	11/18/21
c				
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) ((e) plus (f) minus (g))
a 41,790.		18,942.	22,848.
b 113,538.		51,414.	62,124.
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69.

(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			22,848.
b			62,124.
c			
d			
e			

2 Capital gain net income or (net capital loss)	<div> <div>If gain, also enter in Part I, line 7</div> <div>If (loss), enter -0- in Part I, line 7</div> </div>	2	84,972.
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	N/A

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. Date of ruling or determination letter: _____ (attach copy of letter if necessary - see instructions)		1	2,649.
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	2,649.
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	2,649.
6 Credits/Payments:			
a 2021 estimated tax payments and 2020 overpayment credited to 2021	6a 1,600.		
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	1,600.
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached		8	20.
9 Tax due. If the total of lines 5 and 8 is more than 7, enter amount owed		9	1,069.
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 2022 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>		11	

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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?		<input checked="" type="checkbox"/>
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition. 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.		<input checked="" type="checkbox"/>
1c Did the foundation file Form 1120-POL for this year?		<input checked="" type="checkbox"/>
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (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? If "Yes," attach a detailed description of the activities.		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		<input checked="" type="checkbox"/>
4b If "Yes," has it filed a tax return on Form 990-T for this year? <u>N/A</u>		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by <i>General Instruction T</i> .		<input checked="" type="checkbox"/>
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?	<input checked="" type="checkbox"/>	
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	<input checked="" type="checkbox"/>	
8a Enter the states to which the foundation reports or with which it is registered. See instructions. ▶ <u>None</u>		
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 <i>General Instruction G</i> ? If "No," attach explanation	<input checked="" type="checkbox"/>	
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 2021 or the tax year beginning in 2021? See the instructions for Part XIII. If "Yes," complete Part XIII		<input checked="" type="checkbox"/>
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ <u>https://www.esperantic.org</u>	<input checked="" type="checkbox"/>	
14 The books are in care of ▶ <u>The Foundation</u> Telephone no. ▶ <u>919-744-8003</u> Located at ▶ <u>638 Greenwood Circle, Cary, NC</u> ZIP+4 ▶ <u>27511</u>		
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year ▶ <u>15</u> <u>N/A</u>		
16 At any time during calendar year 2021, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country ▶ <u>Netherlands</u>	<input checked="" type="checkbox"/>	

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

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

1a During the year, did the foundation (either directly or indirectly):

(1) Engage in the sale or exchange, or leasing of property with a disqualified person?

1a(1) Yes No X

(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?

1a(2) Yes No X

(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?

1a(3) Yes No X

(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?

1a(4) Yes No X

(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?

(6) Agree to pay money or property to a government official? (**Exception.** Check "No"

1a(5) Yes No X

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) Yes No X

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

N/A

1b Yes No

c Organizations relying on a current notice regarding disaster assistance, check here

N/A

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 2021?

1d Yes No X

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 2021, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2021?

2a Yes No X

If "Yes," list the years: _____, _____, _____, _____

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.)

N/A

2b Yes No

c If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here.**3a** Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?

3a Yes No X

b If "Yes," did it have excess business holdings in 2021 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 Form 4720, Schedule C, to determine if the foundation had excess business holdings in 2021.)

N/A

3b Yes No

4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?

4a Yes No X

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 2021?

4b Yes No X

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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 instructionsc Organizations relying on a current notice regarding disaster assistance, check here ☐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? **See Statement 8**

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? **N/A**

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(s) during the year?

	Yes	No
5a(1)		X
5a(2)		X
5a(3)	X	
5a(4)	X	
5a(5)		X
5b		X
5d	X	
6a		X
6b		X
7a		X
7b		
8		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
See Statement 7		33,000.	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	
See Statement 9	13,580.
2	
See Statement 10	13,573.
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	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3 0.	

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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	3,963,083.
b	Average of monthly cash balances	1b	40,527.
c	Fair market value of all other assets (see instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	4,003,610.
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	4,003,610.
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions)	4	60,054.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3	5	3,943,556.
6	Minimum investment return. Enter 5% (0.05) of line 5	6	197,178.

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	197,178.
2a	Tax on investment income for 2021 from Part V, line 5	2a	2,649.
b	Income tax for 2021. (This does not include the tax from Part V.)	2b	
c	Add lines 2a and 2b	2c	2,649.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	194,529.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	194,529.
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	194,529.

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	183,742.
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	183,742.

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Part XII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2020	(c) 2020	(d) 2021
1 Distributable amount for 2021 from Part X, line 7				194,529.
2 Undistributed income, if any, as of the end of 2021:				
a Enter amount for 2020 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2021:				
a From 2016				
b From 2017				
c From 2018 47,307.				
d From 2019 36,509.				
e From 2020				
f Total of lines 3a through e	83,816.			
4 Qualifying distributions for 2021 from Part XI, line 4: ► \$ 183,742.				
a Applied to 2020, 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 2021 distributable amount				183,742.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2021 (If an amount appears in column (d), the same amount must be shown in column (a).)	10,787.			10,787.
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	73,029.			
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 2020. Subtract line 4a from line 2a. Taxable amount - see instr. ...			0.	
f Undistributed income for 2021. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2022				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 2016 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2022. Subtract lines 7 and 8 from line 6a	73,029.			
10 Analysis of line 9:				
a Excess from 2017 ...				
b Excess from 2018 36,520.				
c Excess from 2019 36,509.				
d Excess from 2020				
e Excess from 2021				

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 2021, 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	Prior 3 years			(e) Total
	(a) 2021	(b) 2020	(c) 2019	(d) 2018	
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).)

None

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:

See Statement 11

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	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>				
Adam Mickiewicz Univ. Interlingusitics Program Al Niepodleglosci 4 Poznan, POLAND PL 61-874	No direct relationship	NC	Scholarship grant to the University Interlinguistics Program (Scholarships are granted to	9,245.
CALICO - Best language website winner 601 University Dr San Marcos, TX 78666	No direct relationship	NC	Award granted for a CALICO member's innovation language learning website	385.
Centre for Research and Documentation on World Language Problems (CED) Nieuwe Binnenweg 176 Rotterdam, NETHERLANDS 3015 BJ	No direct relationship	NC	Grants to CED	1,459.
Esperanto-USA 91-J Auburn St #1248 Portland, ME 04103	No direct relationship	Public Charity	Support for the study of Esperanto in the USA	2,245.
Lernu.net Erich-Steinfurth-Strasse 6 Berlin, GERMANY SK-958 04	No direct relationship	NC	Support for the language learning website	719.
Total	See continuation sheet(s) ▶ 3a			113,400.
b <i>Approved for future payment</i>				
None				
Total	▶ 3b			0.

Information Regarding Transfers to and Transactions and Relationships With Noncharitable Exempt Organizations

		Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c)(3) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?		
a	Transfers from the reporting foundation to a noncharitable exempt organization of:		
	(1) Cash	1a(1)	X
	(2) Other assets	1a(2)	X
b	Other transactions:		
	(1) Sales of assets to a noncharitable exempt organization	1b(1)	X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)	X
	(3) Rental of facilities, equipment, or other assets	1b(3)	X
	(4) Reimbursement arrangements	1b(4)	X
	(5) Loans or loan guarantees	1b(5)	X
	(6) Performance of services or membership or fundraising solicitations	1b(6)	X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c	X
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
N/A		

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.		
	<div style="border-bottom: 1px solid black; height: 20px; margin-bottom: 5px;"></div> <div style="display: flex; justify-content: space-between;"> Signature of officer or trustee Date </div>	<div style="border-left: 1px solid black; border-right: 1px solid black; height: 20px; margin-bottom: 5px;"></div> <div style="text-align: center;"> Executive Director </div>	<div style="border: 1px solid black; padding: 5px;"> May the IRS discuss this return with the preparer shown below? See instr. <input checked="checked" type="checkbox"/> Yes <input type="checkbox"/> No </div>

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Lynn Henley	Lynn Henley	11/13/22		P00356034
	Firm's name ▶ TANDEM. LLP			Firm's EIN ▶ 47-5525639	
	Firm's address ▶ 446 Old County Road, Suite 100-140 Pacifica, CA 94044			Phone no. 650-350-9805	

Part XIV Supplementary Information**3 Grants and Contributions Paid During the Year (Continuation)**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Universala Esperanto Asocio Nieuwe Binnenweg 176 Rotterdam, NETHERLANDS 3015 BJ	No direct relationship	NC	Grant in support of the World Esperanto Congress in Montreal, Canada, and support for TEJO external	27,738.
Kovats, Katalin for Edukado Spaarwaterstraat 74 Den Haag, NETHERLANDS 2593	No direct relationship	NC	Grant for administering Edukado.net and for KER European proficiency exams in	32,853.
Bertilo Wennegren - Tekstaro.com and PIV Dictionary Alte Dorstr 3 Schossin, GERMANY 19073	No direct relationship	NC	Grant to update research website Takstaro.com and for updating the PIV Esperanto dictionary	11,208.
Novae Res Publishing ul, Swietojanska 9/4 Gdynia, POLAND 81-368	No direct relationship	NC	Grant (Second 50%) to publish Tivador Soros's autobiography in Polish	4,000.
Angela Tellier - Support for Research 10 Marina Gardens Felixstowe, UNITED KINGDOM IP11 2HW	No direct relationship	NC	Honorarium for support in Academic Research	10,000.
University of Ulster York Street Belfast, Co Antrim, UNITED KINGDOM BT15 1ED	No direct relationship	NC	Research Grant for an Index of Linguistic Justice	5,000.
Edwin Michielsen - Marjorie Boulton Fellowship 30 Charles Street West #424 Toronto, Ontario, CANADA M4Y1R5	No direct relationship	NC	PhD research fellowship	5,000.
Eszter Besenyi-Merger - Video Blogs with native Esperanto speakers Strato: Szeromi Ot 21 Budapest, HUNGARY 1117	No direct relationship	NC	Equipment and stipend for recording video blogs of native Esperanto speakers for use in research	1,220.
DEC Library in Slovakia Bana Jelacica 138 A Durdevac, SLOVAKIA HR-48350	No direct relationship	NC	Grant for book shelves for library	609.
TEJO (Tutmonda-Esperanto Junulara Organizio) - Online Event in April 2021 Nieuwe Binnenweg 176 Rotterdam, San Pedro, NETHERLANDS	No direct relationship	NC	Grant for technology and technical support for an online training event	1,219.
Total from continuation sheets				99,347.

3 Grants and Contributions Paid During the Year (Continuation)

Total from continuation sheets

Part XIV Supplementary Information

3a Grants and Contributions Paid During the Year Continuation of Purpose of Grant or Contribution

Name of Recipient - Adam Mickiewicz Univ. Interlingusitics Program

Scholarship grant to the University Interlinguistics Program

(Scholarships are granted to students at program administrators
discretion not directly by ESF)

Name of Recipient - Universala Esperanto Asocio

Grant in support of the World Esperanto Congress in Montreal, Canada,
and support for TEJO external relations

Name of Recipient - Kovats, Katalin for Edukado

Grant for administering Edukado.net and for KER European proficiency
exams in Esperanto

Name of Recipient - Bertilo Wennegren - Tekstaro.com and PIV Dictionary

Grant to update research website Takstaro.com and for updating the PIV
Esperanto dictionary (printed and online)

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990 or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Name of the organization

Esperantic Studies Foundation

Employer identification number

52-0885287

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).

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

Schedule B (Form 990) (2021)

Name of organization

Employer identification number

Esperantic Studies Foundation**52-0885287****Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Humphrey and Jane Tonkin 279 Ridgewood Rd West Hartford, CT 06107	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Employer identification number

52-0885287

Part II

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

Name of organization

Employer identification number

Esperantic Studies Foundation**52-0885287****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
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

Underpayment of Estimated Tax by Corporations

OMB No. 1545-0123

▶ Attach to the corporation's tax return.

Form 990-PF

▶ Go to www.irs.gov/Form2220 for instructions and the latest information.

2021

Name Esperantic Studies Foundation	Employer identification number 52-0885287
--	---

Note: Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38, on the estimated tax penalty line of the corporation's income tax return, but **do not** attach Form 2220.

Part I Required Annual Payment

1 Total tax (see instructions)	1	2,649.
2a Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1	2a	
2b Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method	2b	
2c Credit for federal tax paid on fuels (see instructions)	2c	
d Total. Add lines 2a through 2c	2d	
3 Subtract line 2d from line 1. If the result is less than \$500, do not complete or file this form. The corporation does not owe the penalty	3	2,649.
4 Enter the tax shown on the corporation's 2020 income tax return. See instructions. Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5	4	
5 Required annual payment. Enter the smaller of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3	5	2,649.

Part II Reasons for Filing - Check the boxes below that apply. If any boxes are checked, the corporation **must** file Form 2220 even if it does not owe a penalty. See instructions.

- 6 ☐ The corporation is using the adjusted seasonal installment method.
- 7 ☐ The corporation is using the annualized income installment method.
- 8 ☐ The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

Part III Figuring the Underpayment

	(a)	(b)	(c)	(d)	
9 Installment due dates. Enter in columns (a) through (d) the 15th day of the 4th (Form 990-PF filers: Use 5th month), 6th, 9th, and 12th months of the corporation's tax year	9	05/15/21	06/15/21	09/15/21	12/15/21
10 Required installments. If the box on line 6 and/or line 7 above is checked, enter the amounts from Sch A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% (0.25) of line 5 above in each column	10	662.	663.	662.	662.
11 Estimated tax paid or credited for each period. For column (a) only, enter the amount from line 11 on line 15. See instructions	11	400.		1,200.	
Complete lines 12 through 18 of one column before going to the next column.					
12 Enter amount, if any, from line 18 of the preceding column	12				
13 Add lines 11 and 12	13			1,200.	
14 Add amounts on lines 16 and 17 of the preceding column	14		262.	925.	387.
15 Subtract line 14 from line 13. If zero or less, enter -0-	15	400.	0.	275.	0.
16 If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-	16		262.	0.	
17 Underpayment. If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18	17	262.	663.	387.	662.
18 Overpayment. If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column	18				

Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17 - no penalty is owed.

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 2220 (2021)

Part IV Figuring the Penalty

	(a)	(b)	(c)	(d)
19 Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. (C corporations with tax years ending June 30 and S corporations: Use 3rd month instead of 4th month. Form 990-PF and Form 990-T filers: Use 5th month instead of 4th month.) See instructions	19			
20 Number of days from due date of installment on line 9 to the date shown on line 19	20			
21 Number of days on line 20 after 4/15/2021 and before 7/1/2021	21			
22 Underpayment on line 17 x $\frac{\text{Number of days on line 21} \times 3\% (0.03)}{365}$...	22	\$	\$	\$
23 Number of days on line 20 after 6/30/2021 and before 10/1/2021	23			
24 Underpayment on line 17 x $\frac{\text{Number of days on line 23} \times 3\% (0.03)}{365}$...	24	\$	\$	\$
25 Number of days on line 20 after 9/30/2021 and before 1/1/2022	25			
26 Underpayment on line 17 x $\frac{\text{Number of days on line 25} \times 3\% (0.03)}{365}$...	26	\$	\$	\$
27 Number of days on line 20 after 12/31/2021 and before 4/1/2022	27	See Attached Worksheet		
28 Underpayment on line 17 x $\frac{\text{Number of days on line 27} \times 3\% (0.03)}{365}$...	28	\$	\$	\$
29 Number of days on line 20 after 3/31/2022 and before 7/1/2022	29			
30 Underpayment on line 17 x $\frac{\text{Number of days on line 29} \times \%}{365}$	30	\$	\$	\$
31 Number of days on line 20 after 6/30/2022 and before 10/1/2022	31			
32 Underpayment on line 17 x $\frac{\text{Number of days on line 31} \times \%}{365}$	32	\$	\$	\$
33 Number of days on line 20 after 9/30/2022 and before 1/1/2023	33			
34 Underpayment on line 17 x $\frac{\text{Number of days on line 33} \times \%}{365}$	34	\$	\$	\$
35 Number of days on line 20 after 12/31/2022 and before 3/16/2023	35			
36 Underpayment on line 17 x $\frac{\text{Number of days on line 35} \times \%}{365}$	36	\$	\$	\$
37 Add lines 22, 24, 26, 28, 30, 32, 34, and 36	37	\$	\$	\$
38 Penalty. Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 34; or the comparable line for other income tax returns	38			
		\$		20.

* Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at www.irs.gov. You can also call 1-800-829-4933 to get interest rate information.

Form 990-PF
UNDERPAYMENT OF ESTIMATED TAX WORKSHEET

Name(s) Esperantic Studies Foundation				Identifying Number 52-0885287	
(A) *Date	(B) Amount	(C) Adjusted Balance Due	(D) Number Days Balance Due	(E) Daily Penalty Rate	(F) Penalty
		-0-			
05/15/21	662.	662.			
05/15/21	-400.	262.	31	.000082192	1.
06/15/21	663.	925.	21	.000082192	2.
07/06/21	-1,200.	-275.			
09/15/21	662.	387.	91	.000082192	3.
12/15/21	662.	1,049.	106	.000082192	9.
03/31/22	0.	1,049.	45	.000109589	5.
Penalty Due (Sum of Column F).					20.

* Date of estimated tax payment, withholding credit date or installment due date.

Form 990-PF		Dividends and Interest from Securities			Statement 1
Source	Gross Amount	Capital Gains Dividends	(a) Revenue Per Books	(b) Net Investment Income	(c) Adjusted Net Income
Ameritrade	106,779.	0.	106,779.	106,779.	106,779.
To Part I, line 4	106,779.	0.	106,779.	106,779.	106,779.

Form 990-PF		Other Income		Statement 2
Description	(a) Revenue Per Books	(b) Net Investment Income	(c) Adjusted Net Income	
Tuition - NASK	7,725.	0.	7,725.	
Miscellaneous	166.	0.	166.	
Total to Form 990-PF, Part I, line 11	7,891.	0.	7,891.	

Form 990-PF		Accounting Fees		Statement 3
Description	(a) Expenses Per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Accounting	4,800.	500.	0.	4,300.
To Form 990-PF, Pg 1, ln 16b	4,800.	500.	0.	4,300.

Form 990-PF		Taxes		Statement 4
Description	(a) Expenses Per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Payroll Taxes	2,567.	0.	0.	2,567.
To Form 990-PF, Pg 1, ln 18	2,567.	0.	0.	2,567.

Form 990-PF

Other Expenses

Statement 5

Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes
NASK Expenses	11,160.	0.	4,591.	6,569.
Office Expenses	5,086.	0.	0.	5,086.
Payroll Fees	1,617.	0.	0.	1,617.
Fundraising Expenses	2,100.	0.	0.	2,100.
Bank and PayPal Fees	1,030.	0.	0.	1,030.
Insurance	806.	0.	0.	806.
Director's Discretionary Fund	600.	0.	0.	600.
Investment Fees	700.	700.	0.	0.
Conservation	2,554.	0.	0.	2,554.
Exam Administration	3,415.	0.	0.	3,415.
Other Expenses	5,758.	0.	0.	5,758.
To Form 990-PF, Pg 1, ln 23	34,826.	700.	4,591.	29,535.

Form 990-PF

Corporate Stock

Statement 6

Description	Book Value	Fair Market Value
ISHARES TRUST SELECT DIVID ETF	1,314,042.	1,314,042.
ISHARES INC MSCI CDA ETF	605,887.	605,887.
ISHARES TRUST CORE INTL AGGR ETF	291,736.	291,736.
ISHARES TRUST MSCI EAFE ETF	417,319.	417,319.
ISHARES TRUST MSCI ACWI ETF	353,199.	353,199.
ISHARES TRUST PFD AND INCM SEC ETF	272,067.	272,067.
WISDOMTREE TRUST EUROPE HEDGED EQ ETF	283,686.	283,686.
ISHARES TRUST U.S. UTILITS ETF	190,655.	190,655.
ISHARES TRUST GLOB HLTHCRE ETF	228,380.	228,380.
ISHARES TRUST GLB INFRASTR ETF	205,018.	205,018.
Total to Form 990-PF, Part II, line 10b	4,161,989.	4,161,989.

Form 990-PF

Part VII - List of Officers, Directors
Trustees and Foundation Managers

Statement 7

Name and Address	Title and Avrg Hrs/Wk	Compen- sation	Employee Ben Plan Contrib	Expense Account
Humphrey Tonkin 279 Ridgewood Rd West Hartford, CT 06107	President 10.00	0.	0.	0.
Grant Goodall 3642 Copley Ave San Diego, CA 92116	Vice President 2.00	0.	0.	0.
Derek Roff 22 Dutch Rd Santa Fe, NM 87508	Secretary 2.00	0.	0.	0.
Paige Feldmann 9529 Bells Valley Dr Raleigh, NC 27617	Director at Large 1.00	0.	0.	0.
Anna Bennett 3831 S Via de la Garzota Green Valley, AZ 85622	Treasurer 3.00	0.	0.	0.
Marcia Rego 1302 W Club Blvd Durham, NC 27705	Director at Large 1.00	0.	0.	0.
Hans Becklin 1005 Clearview Ave Ephrata, PA 17522	Director at Large 1.00	0.	0.	0.
Francis Hult 1000 Hilltop Cir. Baltimore, MD 21250	Director at Large 1.00	0.	0.	0.
Mark Fettes 415 - 8950 University High Street Burnaby, British Columbia, CANADA V5A	Vice President 1.00	0.	0.	0.
Wallace G. du Temple 765 Braemar Ave North Saanich, British Columbia, CANA	Director/Investments Officer 1.00	0.	0.	0.

Esperantic Studies Foundation52-0885287

Geoffrey Greatrex
903-33 Chapel St
Ottawa, Ontario, CANADA K1N 8Y8

Director at Large
1.00

0.

0.

0.

Sebastian Schulman
5550 av Isabella app 1
Cote St-Luc, Quebec, CANADA H3X
1R8

Director at Large
1.00

0.

0.

0.

Charles Mays
638 Greenwood Cir
Cary, NC 27511

Executive Director
20.00

33,000.

0.

0.

Totals included on 990-PF, Page 6, Part VII

33,000.0.0.

Form 990-PF

Expenditure Responsibility Statement
Part VI-B, Line 5d

Statement 8

Grantee's Name

Adam Mickiewicz Univ. Interlingusitics Program

Grantee's AddressA1 Niepodleglosci 4
Poxnan, None, POLAND, PL 61-874

<u>Grant Amount</u>	<u>Date of Grant</u>	<u>Amount Expended</u>	<u>Verification Date</u>
9,245.	07/01/21	9,245.	12/31/21

Purpose of Grant

Scholarship grant to the university Interlinguistics Program. scholarships are granted to students at program administrators discretion; no directly by ESF.

Dates of Reports by Grantee

12/31/21

Any Diversion by Grantee

None

Grantee's Name

CALICO - Best language website winner

Grantee's Address601 University Dr.
San Marco, TX 78666

<u>Grant Amount</u>	<u>Date of Grant</u>	<u>Amount Expended</u>	<u>Verification Date</u>
385.	07/01/21	385.	12/31/21

Purpose of Grant

award granted for a Calico member's innovation language learning website.

Dates of Reports by Grantee

12/31/21

Any Diversion by Grantee

None

Grantee's Name

Centre for Research and Documentation on World Language Problems (CED)

Grantee's AddressNieuwe Binnenweg 176
Rotterdam, None, NETHERLANDS, 3015 BJ

<u>Grant Amount</u>	<u>Date of Grant</u>	<u>Amount Expended</u>	<u>Verification Date</u>
1,459.	07/01/21	1,459.	12/31/21

Purpose of Grant

General support for CED

Dates of Reports by Grantee

12/31/21

Any Diversion by Grantee

None

Grantee's Name

Esperanto-USA

Grantee's Address91-J Auburn St. #1248
Portland, ME 04103

<u>Grant Amount</u>	<u>Date of Grant</u>	<u>Amount Expended</u>	<u>Verification Date</u>
2,245.	07/01/21	2,245.	12/31/21

Purpose of Grant

Support for the study of Esperanto.

Dates of Reports by Grantee

12/31/21

Any Diversion by Grantee

None

Grantee's Name

Lernu.net

Grantee's AddressErich-Steinfurth-Strasse 6
Berlin, None, GERMANY, SK-958 04

<u>Grant Amount</u>	<u>Date of Grant</u>	<u>Amount Expended</u>	<u>Verification Date</u>
719.	07/01/21	719.	12/31/21

Purpose of Grant

Support for the language learning website.

Dates of Reports by Grantee

12/31/21

Any Diversion by Grantee

None

Grantee's Name

Universala Esperanto Asocio

Grantee's AddressNieuwe Binnenweg 176
Rotterdam, None, NETHERLANDS, 3015 BJ

<u>Grant Amount</u>	<u>Date of Grant</u>	<u>Amount Expended</u>	<u>Verification Date</u>
27,738.	07/01/21	27,738.	12/31/21

Purpose of Grant

To support the World Esperanto Congress in Montreal, Canada, and support for TEJO external relations.

Dates of Reports by Grantee

12/31/21

Any Diversion by Grantee

None

Grantee's Name

Kovats, Katalin for Edukado

Grantee's AddressSpaarwaterstraat 74
Den haag, None, NETHERLANDS, 2593

<u>Grant Amount</u>	<u>Date of Grant</u>	<u>Amount Expended</u>	<u>Verification Date</u>
32,853.	07/01/21	32,853.	12/31/21

Purpose of Grant

Grant for administering Edukado.net and for KER European proficiency exams in Esperanto.

Dates of Reports by Grantee

12/31/21

Any Diversion by Grantee

None

Grantee's Name

Bertilo Wennegren - Tekstaro.com and PIV Dictionary

Grantee's AddressAlte Dorstr 3
Schossin, None, GERMANY, 19073

<u>Grant Amount</u>	<u>Date of Grant</u>	<u>Amount Expended</u>	<u>Verification Date</u>
11,208.	07/01/21	11,208.	12/31/21

Purpose of Grant

Grant to update research website Tekstaro.com and PIV Dictionary Grant to update the PIV Esperanto dictionary (printed and online.)

Dates of Reports by Grantee

12/31/21

Any Diversion by Grantee

None

Grantee's Name

Novae Res Publishing

Grantee's Addressul. Swietojanska 9/4
Gdynia, None, POLAND, 81-368

<u>Grant Amount</u>	<u>Date of Grant</u>	<u>Amount Expended</u>	<u>Verification Date</u>
4,000.	07/01/21	4,000.	12/31/21

Purpose of Grant

Grant (second 50%) to publish Tivador Soro's autobiography in Polish.

Dates of Reports by Grantee

12/31/21

Any Diversion by Grantee

None

Grantee's Name

Angela Tellier - Support for Research

Grantee's Address10 Marina Gardens
Felixstowe, None, UNITED KINGDOM, IP11 2HW

<u>Grant Amount</u>	<u>Date of Grant</u>	<u>Amount Expended</u>	<u>Verification Date</u>
10,000.	07/01/21	10,000.	12/31/21

Purpose of Grant

Honorarium for support in academic research.

Dates of Reports by Grantee

12/31/21

Any Diversion by Grantee

None

Grantee's Name

University of Ulster

Grantee's AddressYork Street
Belfast, None, UNITED KINGDOM, BT15 1ED

<u>Grant Amount</u>	<u>Date of Grant</u>	<u>Amount Expended</u>	<u>Verification Date</u>
5,000.	07/01/21	5,000.	12/31/21

Purpose of Grant

Research grant for an index of Linguistic Justice.

Dates of Reports by Grantee

12/31/21

Any Diversion by Grantee

None

Grantee's Name

Edwin Michielsen - Marjorie Boulton Fellowship

Grantee's Address30 Charles St. West #424
Toronto, Ontario, CANADA, M4Y1R5

<u>Grant Amount</u>	<u>Date of Grant</u>	<u>Amount Expended</u>	<u>Verification Date</u>
5,000.	07/01/21	5,000.	12/31/21

Purpose of Grant

PhD research fellowship.

Dates of Reports by Grantee

12/31/21

Any Diversion by Grantee

None

Grantee's Name

Eszter Besenyei-Merger - Video Blogs with native Esperanto speakers

Grantee's Addressstrato: Szeromi Ot 21
Budapest, None, HUNGARY, 1117

<u>Grant Amount</u>	<u>Date of Grant</u>	<u>Amount Expended</u>	<u>Verification Date</u>
1,220.	07/01/21	1,220.	12/31/21

Purpose of Grant

equipment and stipend for recording video blogs of native esperanto speakers for use in research.

Dates of Reports by Grantee

12/31/21

Any Diversion by Grantee

None

Grantee's Name

DEC Library in Slovakia

Grantee's AddressBana Jelacica 138 A
Durdevac, None, SLOVAKIA, HR-48350

<u>Grant Amount</u>	<u>Date of Grant</u>	<u>Amount Expended</u>	<u>Verification Date</u>
609.	07/01/21	609.	12/31/21

Purpose of Grant

Grant for book shelves for library.

Dates of Reports by Grantee

12/31/21

Any Diversion by Grantee

None

Grantee's Name

TEJO (Tutmonda-Esperanto Junulara Organizio) - Online Event in April 2021

Grantee's AddressNieuwe Binnenweg 176
Rotterdam, None, NETHERLANDS, 3015 BJ

<u>Grant Amount</u>	<u>Date of Grant</u>	<u>Amount Expended</u>	<u>Verification Date</u>
1,219.	07/01/21	1,219.	12/31/21

Purpose of Grant

Grant for technology and technical support for an online training event.

Dates of Reports by Grantee

12/31/21

Any Diversion by Grantee

None

Grantee's Name

Lingua Polis Esperanto Project

Grantee's Address22 Back Lane
Canterbury, None, UNITED KINGDOM, UK CTI 2 FX

<u>Grant Amount</u>	<u>Date of Grant</u>	<u>Amount Expended</u>	<u>Verification Date</u>
500.	07/01/21	500.	12/31/21

Purpose of Grant

Development of a game to learn Esperanto.

Dates of Reports by Grantee

12/31/21

Any Diversion by Grantee

None

Form 990-PF

Summary of Direct Charitable Activities

Statement 9

Activity One

The Foundation supports interlingual courses/workshops, including administration, delivery, and student participation. It also supports educational conferences and seminars related to interlingual topics such as cultural aspects of Esperanto.

Expenses

To Form 990-PF, Part VIII-A, line 1

13,580.

Form 990-PF

Summary of Direct Charitable Activities

Statement 10

Activity Two

The Foundation supports original research on interlingual topics such as cultural aspects of Esperanto and development of interactive world-wide web language learning environment, as well as the dissemination of research and pedagogy. It also supports the development of a multilingual network of indigenous people's organizations, including documentation, communication, and pedagogy.

Expenses

To Form 990-PF, Part VIII-A, line 2

13,573.

Form 990-PF

Grant Application Submission Information
Part XIV, Lines 2a through 2d

Statement 11

Name and Address of Person to Whom Applications Should be Submitted

Chuck Mays (or any Director listed in Part VIII)
638 Greenwood Circle
Cary, NC 27511

Telephone Number

919-744-8003

Email Address

chuck.mays@esperantic.org

Form and Content of Applications

Include a letter of inquiry (to be followed by a formal proposal with a budget and a timeline).

Any Submission Deadlines

January 31, April 30, and September 30. Please access our website for additional details.

Restrictions and Limitations on Awards

Awards will be granted in the areas of research, teaching or publications dealing with interlinguistics. Applications should show a clear pertinence to ESF's core goals, mission, and values. ESF only commits to funding projects with a definite beginning and end with a defined timeline.