

Return of Private Foundation

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

Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990PF for instructions and the latest information.

2025

Open to Public Inspection

For calendar year 2025 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	
City or town Cary		State or province NC		ZIP or foreign postal code 27511	
G Check all that apply: ☐ Initial return ☐ Final return ☐ Address change ☐ Initial return of a former public charity ☐ Amended return ☐ Name change				C If exemption application is pending, check here ... ☐	
H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation				D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 4,636,570.				J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d), must be on cash basis.)	
				E If private foundation status was terminated under section 507(b)(1)(A), check here ... ☐	
				F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ... ☒	

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	90,069.			
	2 Check ☐ if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	130,570.	130,570.		Statement 1
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	105,255.			
	b Gross sales price for all assets on line 6a	105,255.			
	7 Capital gain net income (from Part IV, line 2)		105,255.		
	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	64,407.	0.	64,123.	Statement 2	
12 Total. Add lines 1 through 11	390,301.	235,825.	64,123.		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	41,500.	3,000.	0.	38,500.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees				
	b Accounting fees	1,800.	0.	0.	1,800.
	c Other professional fees	20,950.	1,500.	0.	19,450.
	17 Interest				
	18 Taxes	6,317.	0.	0.	3,217.
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses	121,440.	0.	0.	121,440.
	24 Total operating and administrative expenses. Add lines 13 through 23	192,007.	4,500.	0.	184,407.
	25 Contributions, gifts, grants paid	136,746.			136,746.
26 Total expenses and disbursements. Add lines 24 and 25	328,753.	4,500.	0.	321,153.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements ...	61,548.				
b Net investment income (if negative, enter -0-)		231,325.			
c Adjusted net income (if negative, enter -0-)			64,123.		

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	54,813.	212,847.	212,847.
	2 Savings and temporary cash investments	108,838.	12,404.	12,404.
	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 7	3,917,278.	4,411,319.	4,411,319.
	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))			
	16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)	4,080,929.	4,636,570.	4,636,570.
	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 ☒ and complete lines 24, 25, 29, and 30.			
	24 Net assets without donor restrictions	3,493,973.	4,003,202.	
	25 Net assets with donor restrictions	586,956.	633,368.	
	Foundations that do not follow FASB ASC 958, check here ☐ 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	4,080,929.	4,636,570.	
	30 Total liabilities and net assets/fund balances	4,080,929.	4,636,570.	

Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year - Part II, line 29, column (a) (must agree with end-of-year figure reported on prior year's return)	1	4,080,929.
2 Enter amount from Part I, line 27a	2	61,548.
3 Other increases not included on line 2 (itemize) Unrealized Gain	3	494,093.
4 Add lines 1, 2, and 3	4	4,636,570.
5 Decreases not included on line 2 (itemize)	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, line 29, column (b)	6	4,636,570.

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 Publicly Traded Securities			P	12/01/24	12/31/25
b					
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 105,255.			105,255.		
b					
c					
d					
e					
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))		
(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			
a			105,255.		
b					
c					
d					
e					
2 Capital gain net income or (net capital loss) { If gain, also enter on Part I, line 7 If (loss), enter -0- on Part I, line 7 }			2	105,255.	
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- on 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 ☐ and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary - see instructions)		1	3,215.
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, column (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	3,215.
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	3,215.
6 Credits/Payments:			
a 2025 estimated tax payments and 2024 overpayment credited to 2025	6a 2,396.		
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	2,396.
8 Enter any penalty for underpayment of estimated tax. Check here ☒ if Form 2220 is attached		8	28.
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		9	847.
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 2026 estimated tax Refunded		11	
For Refunded amount, also complete and attach Form 8050. See instructions.			

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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?		X
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.		X
1c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (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.		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year? N/A		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by <i>General Instruction T</i> .		X
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?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XIV	X	
8a Enter the states to which the foundation reports or with which it is registered. See instructions. <u>None</u>		
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 <i>General Instruction G</i> ? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2025 or the tax year beginning in 2025? See the instructions for Part XIII. If "Yes," complete Part XIII		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X
11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions		X
12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions		X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address <u>https://www.esperantic.org</u>	X	
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 ☐ and enter the amount of tax-exempt interest received or accrued during the year N/A		
16 At any time during calendar year 2025, 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>	X	

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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.

	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)	X
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	1a(2)	X
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	1a(3)	X
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	1a(4)	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)?	1a(5)	X
(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)	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	1b	X
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 2025?	1d	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 2025, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2025?	2a	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.)	2b	N/A
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	X
b If "Yes," did it have excess business holdings in 2025 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 2025.)	3b	N/A
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	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 2025?	4b	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 9**

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 8		41,500.	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

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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 10	64,123.
2	
3	
4	

Part VIII-B Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1 N/A	
2	
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	4,206,157.
b	Average of monthly cash balances	1b	193.
c	Fair market value of all other assets (see instructions)	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	4,206,350.
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	4,206,350.
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions)	4	63,095.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3	5	4,143,255.
6	Minimum investment return. Enter 5% (0.05) of line 5	6	207,163.

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	207,163.
2a	Tax on investment income for 2025 from Part V, line 5	2a	3,215.
b	Income tax for 2025. (This does not include the tax from Part V.)	2b	
c	Add lines 2a and 2b	2c	3,215.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	203,948.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	203,948.
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	203,948.

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, line 26, column (d)	1a	321,153.
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	321,153.

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Part XII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2024	(c) 2024	(d) 2025
1 Distributable amount for 2025 from Part X, line 7				203,948.
2 Undistributed income, if any, as of the end of 2025:				
a Enter amount for 2024 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2025:				
a From 2020				
b From 2021				
c From 2022 2,768.				
d From 2023 36,731.				
e From 2024 76,504.				
f Total of lines 3a through 3e	116,003.			
4 Qualifying distributions for 2025 from Part XI, line 4: \$ 321,153.				
a Applied to 2024, 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 2025 distributable amount				203,948.
e Remaining amount distributed out of corpus	117,205.			
5 Excess distributions carryover applied to 2025 (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:	233,208.			
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5				
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 2024. Subtract line 4a from line 2a. Taxable amount - see instr. ...			0.	
f Undistributed income for 2025. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2026				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 2020 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2026. Subtract lines 7 and 8 from line 6a	233,208.			
10 Analysis of line 9:				
a Excess from 2021 ...				
b Excess from 2022 2,768.				
c Excess from 2023 36,731.				
d Excess from 2024 76,504.				
e Excess from 2025 117,205.				

N/A

(4) Gross investment income

[illegible]

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>				
7000.org 6 Liberty Square Boston, MA 02109	No direct relationship	NC	Grant for a language learning application for indigenous languages	1,250.
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	16,435.
Bipasha Bhattacharyya 24 Portugal Street Cambridge, UNITED KINGDOM CB5 8AW	No direct relationship	NC	Majorie Boulton Academic Fellowship	5,000.
Cagla Cimendereli 4508 Mayflower Road Norfolk, VA 23508	No direct relationship	NC	Majorie Boulton Academic Fellowship	5,000.
Cecilia Gialdini 30 Adelaide St, Flat 9, Tyrone House Belfast, IRELAND BT2 8HH	No direct relationship	NC	Research related to linguistic justice in peacebuilding processes.	2,098.
Total	See continuation sheet(s)			3a 136,746.
b <i>Approved for future payment</i>				
None				
Total			3b	0.

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
Centre for Research and Documentation on World Language Problems (CED) Nieuwe Binnenweg 176 Rotterdam, NETHERLANDS 3015 BJ	No direct relationship	NC	Grants to CED	8,892.
Esperanto Club of London 483 Green Lanes London, UNITED KINGDOM N13 4BS	No direct relationship	Public Charity	Support of on-line Esperanto courses.	944.
Esperanto-USA 91-J Auburn St. #1248 Portland, ME 04103	No direct relationship	Public Charity	Support for the study of Esperanto in the USA	8,370.
Frank van Hertrooij Croeselaan 18 Utrecht CB, NETHERLANDS 3521	No direct relationship	NC	Publish a popular science book about cell biology in Esperanto.	584.
Grammar Soft Rugbjergvej 98 Viby J, DENMARK DK-8260	No direct relationship	NC	Development of a Word and Google Document plug-in to check Esperanto spelling and grammar.	18,139.
Hanna Szabo Rue du Trone 100 Brussels, BELGIUM 1050	No direct relationship	I	Research project entitled "Esperanto and Multilingualism in Austria-Hungary."	552.
Hiba Ibrahim 631- 105 The Pond Road North York, Ontario, CANADA M3J 0K9	No direct relationship	NC	Majorie Boulton Academic Fellowship	5,000.
Jonathan Thomas 77 Clinton St, Apt L1 New York Mills, NY 13417	No direct relationship	NC	Summer Intern Grant for archiving documents at Umass.	3,927.
Kazmir Nashr Printers Adham Rahmat, 10 Tashkent, UZBEKISTAN 100200	No direct relationship	NC	Printing of the History of Esperanto in Central Asia	3,731.
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	42,720.
Total from continuation sheets				106,963.

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
Lernu.net Erich-Steinfurth-Strasse 6 Berlin, GERMANY SK-958 04	No direct relationship	NC	Support for the language learning website	548.
Planned Language Library in France Saun QD 5 LT B Asa Norte Brasilia DF, BRAZIL CEP 70040-911	No direct relationship	NC	Create an Inventory of the Francisco Schaden Planned Language archive.	409.
Universala Esperanto Asocio Nieuwe Binnenweg 176 Rotterdam, NETHERLANDS 3015 BJ	No direct relationship	NC	Grant in support of the World Esperanto Congress in Brno, Czech Republic	5,347.
University of Ulster York Street Belfast, Co Antrim, UNITED KINGDOM BT15 1ED	No direct relationship	NC	Research Grant for an Index of Linguistic Justice	2,500.
Yongzhi Miao 1 W Runke Dr. Apt 2302B Flagstaff, AZ 86001	No direct relationship	NC	Majorie Boulton Academic Fellowship	5,000.
Director's Discretionary Grant-Andy Blair-Software Development 16 Kingfisher Crescent Halifax, NS, CANADA B3M 3B2	No direct relationship	NC	Purchase of software development for an Esperanto App	300.
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 - Bertilo Wennegren - Tekstaro.com and PIV Dictionary

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

Name of Recipient - Kovats, Katalin for Edukado

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

Schedule B
(Form 990)

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

Name of the organization

Employer identification number

Esperantic Studies Foundation

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).

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

Schedule B (Form 990) (Rev. 12-2024)

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
<u>1</u>	<u>Reed Trust</u> <u>2014 Capitol Ave. #100</u> <u>Sacramento, CA 95811</u>	\$ <u>14,400.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>2</u>	<u>Daniela Power</u> <u>10332 Nightmist Ct.</u> <u>Columbia, MD 21044-3306</u>	\$ <u>50,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Employer identification number

52-0885287

Part II

[illegible]

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

Underpayment of Estimated Tax by Corporations
Attach to the corporation's tax return. **Form 990-PF**
Go to www.irs.gov/Form2220 for instructions and the latest information.

OMB No. 1545-0123

2025

Name Esperantic Studies Foundation	Employer identification number 52-0885287
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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	3,215.
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	3,215.
4 Enter the tax shown on the corporation's 2024 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	2,394.
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	2,394.

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 05/15/25	06/15/25	09/15/25	12/15/25
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	10 599.	598.	599.	598.
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			2,396.
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			2,396.
14 Add amounts on lines 16 and 17 of the preceding column	14	599.	1,197.	1,796.
15 Subtract line 14 from line 13. If zero or less, enter -0-	15 0.	0.	0.	600.
16 If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-	16	599.	1,197.	
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	17 599.	598.	599.	
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.

For Paperwork Reduction Act Notice, see separate instructions.

Form 2220 (2025) Created 11/14/25

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 4/15/2025 and before 7/1/2025	21			
22 Underpayment on line 17 x $\frac{\text{Number of days on line 21} \times 7\% (0.07)}{365}$...	22	\$	\$	\$
23 Number of days on line 20 after 6/30/2025 and before 10/1/2025	23			
24 Underpayment on line 17 x $\frac{\text{Number of days on line 23} \times 7\% (0.07)}{365}$...	24	\$	\$	\$
25 Number of days on line 20 after 9/30/2025 and before 1/1/2026	25			
26 Underpayment on line 17 x $\frac{\text{Number of days on line 25} \times 7\% (0.07)}{365}$...	26	\$	\$	\$
27 Number of days on line 20 after 12/31/2025 and before 4/1/2026	27	See Attached Worksheet		
28 Underpayment on line 17 x $\frac{\text{Number of days on line 27} \times 7\% (0.07)}{365}$...	28	\$	\$	\$
29 Number of days on line 20 after 3/31/2026 and before 7/1/2026	29			
30 Underpayment on line 17 x $\frac{\text{Number of days on line 29} \times 7\% (0.07)}{365}$...	30	\$	\$	\$
31 Number of days on line 20 after 6/30/2026 and before 10/1/2026	31			
32 Underpayment on line 17 x $\frac{\text{Number of days on line 31} \times 7\% (0.07)}{365}$...	32	\$	\$	\$
33 Number of days on line 20 after 9/30/2026 and before 1/1/2027	33			
34 Underpayment on line 17 x $\frac{\text{Number of days on line 33} \times 7\% (0.07)}{365}$...	34	\$	\$	\$
35 Number of days on line 20 after 12/31/2026 and before 3/16/2027	35			
36 Underpayment on line 17 x $\frac{\text{Number of days on line 35} \times 7\% (0.07)}{365}$...	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			
		\$		28.

* 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 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-			
05/15/25	599.	599.	31	.000191781	4.
06/15/25	598.	1,197.	92	.000191781	21.
09/15/25	599.	1,796.	8	.000191781	3.
09/23/25	-2,396.	-600.			
12/15/25	598.	-2.			
03/31/26	0.	-2.	45	.000164384	
Penalty Due (Sum of Column F).					28.

* 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	129,480.	0.	129,480.	129,480.	129,480.
Schwab	1,090.	0.	1,090.	1,090.	1,090.
To Part I, line 4	130,570.	0.	130,570.	130,570.	130,570.

Form 990-PF Other Income Statement 2

Description	(a) Revenue Per Books	(b) Net Investment Income	(c) Adjusted Net Income
Tuition - NASK	64,123.	0.	64,123.
Other Revenue	284.	0.	0.
Total to Form 990-PF, Part I, line 11	64,407.	0.	64,123.

Form 990-PF Accounting Fees Statement 3

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

Form 990-PF Other Professional Fees Statement 4

Description	(a) Expenses Per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Other Professional Fees	19,450.	0.	0.	19,450.
Investment Advisor Fees	1,500.	1,500.	0.	0.
To Form 990-PF, Pg 1, ln 16c	20,950.	1,500.	0.	19,450.

Form 990-PF	Taxes		Statement 5	
Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Payroll Taxes	3,217.	0.	0.	3,217.
Federal Taxes	3,100.	0.	0.	0.
To Form 990-PF, Pg 1, ln 18	6,317.	0.	0.	3,217.

Form 990-PF	Other Expenses		Statement 6	
Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Website Dev./Zoom/Internet	3,122.	0.	0.	3,122.
Payroll Fees	684.	0.	0.	684.
Office Expenses	1,529.	0.	0.	1,529.
Projects & Events Expenses	1,105.	0.	0.	1,105.
NASK Expenses	97,323.	0.	0.	97,323.
Insurance	763.	0.	0.	763.
Fundraising Expenses	9,677.	0.	0.	9,677.
Meeting Expenses	5,079.	0.	0.	5,079.
Program Costs	2,158.	0.	0.	2,158.
To Form 990-PF, Pg 1, ln 23	121,440.	0.	0.	121,440.

Form 990-PF	Corporate Stock		Statement 7	
Description	Book Value		Fair Market Value	
ISHARES TRUST SELECT DIVID ETF	1,251,629.		1,251,629.	
ISHARES INC MSCI CANADA ETF	757,932.		757,932.	
ISHARES TRUST CORE INTL AGGR ETF	341,268.		341,268.	
ISHARES TRUST MSCI EAFE ETF	466,706.		466,706.	
ISHARES TRUST MSCI ACWI ETF	277,603.		277,603.	
ISHARES TRUST PFD INCM SEC ETF	195,792.		195,792.	
WISDOMTREE TRUST EUROPE HEDGED EQ ETF	344,200.		344,200.	
ISHARES TRUST U.S. UTILITS ETF	244,894.		244,894.	
ISHARES TRUST GLOB HLTHCRE ETF	193,631.		193,631.	
ISHARES TRUST GLB INFRASTR ETF	337,664.		337,664.	
Total to Form 990-PF, Part II, line 10b	4,411,319.		4,411,319.	

Form 990-PF

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

Statement 8

Name and Address	Title and Avrg Hrs/Wk	Compen- sation	Employee Ben Plan Contrib	Expense Account
Grant Goodall 3642 Copley Ave San Diego, CA 92116	President 2.00	0.	0.	0.
Andy Blair 16 Kingfisher Crescent Halifax, Nova Scotia, CANADA B3M 3B2	Vice President 1.00	0.	0.	0.
Derek Roff 22 Dutch Rd Santa Fe, NM 87508	Secretary 2.00	0.	0.	0.
Myrtis Smith 1992 Jesse Lane Cincinnati, OH 45224	Treasurer 1.00	0.	0.	0.
Hans Becklin 538 Campus Road Wyomissing, PA 19610	Director at Large 1.00	0.	0.	0.
Paige Feldmann 9529 Bells Valley Dr Raleigh, NC 27617	Director at Large 1.00	0.	0.	0.
Marcia Rego 1302 W Club Blvd Durham, NC 27705	Director at Large 1.00	0.	0.	0.
Francis Hult 1000 Hilltop Cir. Baltimore, MD 21250	Director at Large 1.00	0.	0.	0.
Brandon Sowers 1032 E BRANDON BLVD #1887 Brandon, FL 33511	Director at Large 1.00	0.	0.	0.
Jeremy Genovese 2142 Cedarview Drive Beachwood, OH 44122	Director at Large 1.00	0.	0.	0.

Esperantic Studies Foundation

52-0885287

Ruth Ke vess-Cohen
3209 Broad Branch Terrace NW
Washington, DC 20008

Director at Large
1.00

0.

0.

0.

Charles Mays
638 Greenwood Cir
Cary, NC 27511

Executive Director
20.00

41,500.

0.

0.

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

41,500.

0.

0.

Form 990-PF

Expenditure Responsibility Statement
Part VI-B, Line 5d

Statement 9

Grantee's Name

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

Grantee's AddressNieuwe Binnenweg 176
Rotterdam, NETHERLANDS, 3015 BJ

<u>Grant Amount</u>	<u>Date of Grant</u>	<u>Amount Expended</u>	<u>Verification Date</u>
8,892.	07/01/25	8,892.	12/31/25

Purpose of Grant

General support for CED

Dates of Reports by Grantee

12/31/25

Any Diversion by Grantee

None

Results of Verification

Granted funds were used as intended

Grantee's Name

Esperanto-USA

Grantee's Address

91-J Auburn St. #1248
Portland, ME 04103

Grant Amount	Date of Grant	Amount Expended	Verification Date
8,370.	07/01/25	8,370.	12/31/25

Purpose of Grant

Support for the study of Esperanto.

Dates of Reports by Grantee

12/31/25

Any Diversion by Grantee

None

Results of Verification

Granted funds were used as intended

Grantee's Name

Lernu.net

Grantee's AddressErich-Steinfurth-Strasse 6
Berlin, GERMANY, SK-958 04

<u>Grant Amount</u>	<u>Date of Grant</u>	<u>Amount Expended</u>	<u>Verification Date</u>
548.	07/01/25	548.	12/31/25

Purpose of Grant

Support for the language learning website.

Dates of Reports by Grantee

12/31/25

Any Diversion by Grantee

None

Results of Verification

Granted funds were used as intended

Grantee's Name

7000.org

Grantee's Address6 Liberty Square
Boston, MA 02109

<u>Grant Amount</u>	<u>Date of Grant</u>	<u>Amount Expended</u>	<u>Verification Date</u>
1,250.	07/01/25	1,250.	12/31/25

Purpose of Grant

Grant for a language learning application for indigenous languages

Dates of Reports by Grantee

12/31/25

Any Diversion by Grantee

None

Results of Verification

Granted funds were used as intended

Grantee's Name

Bertilo Wennegren - Tekstaro.com and PIV Dictionary

Grantee's AddressAlte Dorstr 3
Schossin, GERMANY, 19073

<u>Grant Amount</u>	<u>Date of Grant</u>	<u>Amount Expended</u>	<u>Verification Date</u>
16,435.	07/01/25	16,435.	12/31/25

Purpose of Grant

Grant to update the research website Tekstaro.com and for updating the PIV Esperanto dictionary (Printed and on-line.)

Dates of Reports by Grantee

12/31/25

Any Diversion by Grantee

None

Results of Verification

Granted funds were used as intended

Grantee's Name

Bipasha Bhattacharyya

Grantee's Address

24 Portugal Street
Cambridge, UNITED KINGDOM, CB5 8AW

Grant Amount	Date of Grant	Amount Expended	Verification Date
5,000.	07/01/25	5,000.	12/31/25

Purpose of Grant

Majorie Boulton Academic Fellowship

Dates of Reports by Grantee

12/31/25

Any Diversion by Grantee

None

Results of Verification

Granted funds were used as intended

Grantee's Name

Cagla Cimendereli

Grantee's Address

4508 Mayflower Road
Norfolk, VA 23508

Grant Amount	Date of Grant	Amount Expended	Verification Date
5,000.	07/01/25	5,000.	12/31/25

Purpose of Grant

Majorie Boulton Academic Fellowship

Dates of Reports by Grantee

12/31/25

Any Diversion by Grantee

None

Results of Verification

Granted funds were used as intended

Grantee's Name

Cecilia Gialdini

Grantee's Address30 Adelaide St, Flat 9, Tyrone House
Belfast, NETHERLANDS, BT2 8HH

<u>Grant Amount</u>	<u>Date of Grant</u>	<u>Amount Expended</u>	<u>Verification Date</u>
2,098.	07/01/25	2,098.	12/31/25

Purpose of Grant

Research related to linguistic justice in peacebuilding processes.

Dates of Reports by Grantee

12/31/25

Any Diversion by Grantee

None

Results of Verification

Granted funds were used as intended

Grantee's Name

Esperanto Club of London

Grantee's Address483 Green Lanes
London, UNITED KINGDOM, N13 4BS

<u>Grant Amount</u>	<u>Date of Grant</u>	<u>Amount Expended</u>	<u>Verification Date</u>
944.	07/01/25	944.	12/31/25

Purpose of Grant

Support of on-line Esperanto courses.

Dates of Reports by Grantee

12/31/25

Any Diversion by Grantee

None

Results of Verification

Granted funds were used as intended

Grantee's Name

Frank van Hertrooij

Grantee's AddressCroeselaan 18
Utrecht CB, NETHERLANDS, 3521

<u>Grant Amount</u>	<u>Date of Grant</u>	<u>Amount Expended</u>	<u>Verification Date</u>
584.	07/01/25	584.	12/31/25

Purpose of Grant

Publish a popular science book about cell biology in Esperanto.

Dates of Reports by Grantee

12/31/25

Any Diversion by Grantee

None

Results of Verification

Granted funds were used as intended

Grantee's Name

Grammar Soft

Grantee's AddressRugbjergvej 98
Viby J, DENMARK, DK-8260

<u>Grant Amount</u>	<u>Date of Grant</u>	<u>Amount Expended</u>	<u>Verification Date</u>
18,139.	07/01/25	18,139.	12/31/25

Purpose of Grant

Development of a Word and Google Document plug-in to check Esperanto spelling and grammar

Dates of Reports by Grantee

12/31/25

Any Diversion by Grantee

None

Results of Verification

Granted funds were used as intended

Grantee's Name

Hanna Szabo

Grantee's AddressRue du Trone 100
Brussels, BELGIUM, 1050

<u>Grant Amount</u>	<u>Date of Grant</u>	<u>Amount Expended</u>	<u>Verification Date</u>
552.	07/01/25	552.	12/31/25

Purpose of Grant

Research project entitled "Esperanto and Multilingualism in Austria-Hungary

Dates of Reports by Grantee

12/31/25

Any Diversion by Grantee

None

Results of Verification

Granted funds were used as intended

Grantee's Name

Hiba Ibrahim

Grantee's Address

631- 105 The Pond Road
North York, CANADA, M3J 0K9

Grant Amount	Date of Grant	Amount Expended	Verification Date
5,000.	07/01/25	5,000.	12/31/25

Purpose of Grant

Majorie Boulton Academic Fellowship

Dates of Reports by Grantee

12/31/25

Any Diversion by Grantee

None

Results of Verification

Granted funds were used as intended

Grantee's Name

Jonathan Thomas

Grantee's Address77 Clinton St, Apt L1
New York Mills, NY 13417

<u>Grant Amount</u>	<u>Date of Grant</u>	<u>Amount Expended</u>	<u>Verification Date</u>
3,927.	07/01/25	3,927.	12/31/25

Purpose of Grant

Summer Intern Grant for archiving documents at Umass

Dates of Reports by Grantee

12/31/25

Any Diversion by Grantee

None

Results of Verification

Granted funds were used as intended

Grantee's Name

Kazmir Nashr Printers

Grantee's Address

Adham Rahmat, 10
Tashkent, UZBEKISTAN, 100200

<u>Grant Amount</u>	<u>Date of Grant</u>	<u>Amount Expended</u>	<u>Verification Date</u>
3,731.	07/01/25	3,731.	12/31/25

Purpose of Grant

Printing of the History of Esperanto en Central Asia

Dates of Reports by Grantee

12/31/25

Any Diversion by Grantee

None

Results of Verification

Granted funds were used as intended

Grantee's Name

Kovats, Katalin for Edukado

Grantee's AddressSpaarwaterstraat 74
Den haag, NETHERLANDS, 2593

<u>Grant Amount</u>	<u>Date of Grant</u>	<u>Amount Expended</u>	<u>Verification Date</u>
42,720.	07/01/25	42,720.	12/31/25

Purpose of Grant

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

Dates of Reports by Grantee

12/31/25

Any Diversion by Grantee

None

Results of Verification

Granted funds were used as intended

Grantee's Name

Planned Language Library in France

Grantee's Address

Saun QD 5 LT B Asa Norte
Brasilia DF, BRAZIL, 70040-911

Grant Amount	Date of Grant	Amount Expended	Verification Date
409.	07/01/25	409.	12/31/25

Purpose of Grant

Create an Inventory of the Francisco Schaden Planned Lanugage archive.

Dates of Reports by Grantee

12/31/25

Any Diversion by Grantee

None

Results of Verification

Granted funds were used as intended

Grantee's Name

Universala Esperanto Asocio

Grantee's AddressNieuwe Binnenweg 176
Rotterdam, NETHERLANDS, 3015 BJ

<u>Grant Amount</u>	<u>Date of Grant</u>	<u>Amount Expended</u>	<u>Verification Date</u>
5,347.	07/01/25	5,347.	12/31/25

Purpose of Grant

Grant in support of the World Esperanto Congress in Brno, Czech Republic

Dates of Reports by Grantee

12/31/25

Any Diversion by Grantee

None

Results of Verification

Granted funds were used as intended

Grantee's Name

University of Ulster

Grantee's AddressYork Street
Belfast, IRELAND, BT15

<u>Grant Amount</u>	<u>Date of Grant</u>	<u>Amount Expended</u>	<u>Verification Date</u>
2,500.	07/01/25	2,500.	12/31/25

Purpose of Grant

Research Grant for an Index of Linguistic Justice

Dates of Reports by Grantee

12/31/25

Any Diversion by Grantee

None

Results of Verification

Granted funds were used as intended

Grantee's Name

Yongzhi Miao

Grantee's Address

1 W Runke Dr. Apt 2302B
Flagstaff, AZ 86001

Grant Amount	Date of Grant	Amount Expended	Verification Date
5,000.	07/01/25	5,000.	12/31/25

Purpose of Grant

Majorie Boulton Academic Fellowship

Dates of Reports by Grantee

12/31/25

Any Diversion by Grantee

None

Results of Verification

Granted funds were used as intended

Grantee's Name

Director's Discretionary Grant-Andy Blair-Software Development

Grantee's Address

16 Kingfisher Crescent
Halifax, CANADA, B3M 3B2

Grant Amount	Date of Grant	Amount Expended	Verification Date
300.	07/01/25	300.	12/31/25

Purpose of Grant

Purchase of software development for an Esperanto App

Dates of Reports by Grantee

12/31/25

Any Diversion by Grantee

None

Results of Verification

Granted funds were used as intended

Activity One

NASK, the North American Summer Esperanto Workshop, is the Premier Esperanto language learning workshop in the USA. It has been held annually since 1969. The Workshop is made possible by the subsidy provided by ESF. ESF organizes it, finds the teachers and location, advertises it to prospective students and pays the bills and teachers. The students do pay to attend but the amount collected does not cover the total cost, so ESF subsidizes the event each year to assure that it takes place.

	Expenses
To Form 990-PF, Part VIII-A, line 1	64,123.

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.