

Form 990-PF

Department of the Treasury
Internal Revenue Service

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.

OMB No 1545-0052

2018

Open to Public Inspection

For calendar year 2018 or tax year beginning

12/01, 2018, and ending

11/30, 2019

Name of foundation

THE CENTER FOR SPIRITUAL STUDIES EA0303429

Number and street (or P O box number if mail is not delivered to street address)

A Employer identification number

35-7089790

200 BELLEVUE PARKWAY, SUITE 250

B Telephone number (see instructions)

302-778-5412

City or town, state or province, country, and ZIP or foreign postal code

WILMINGTON, DE 19809-3747

C If exemption application is pending, check here. ► 3

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. ►
2 Foreign organizations meeting the 85% test, check here and attach computation. ►

H Check type of organization Section 501(c)(3) exempt private foundation

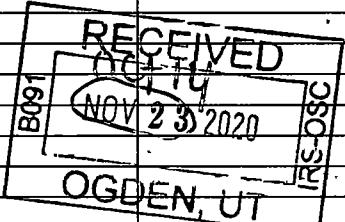
E If private foundation status was terminated under section 507(b)(1)(A), check here. ►

Section 4947(a)(1) nonexempt charitable trust Other taxable private foundation 04

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here. ►

I Fair market value of all assets at end of year (from Part II, col (c), line 16) ► \$ 3,942,400. (Part I, column (d) must be on cash basis)

Part I Analysis of Revenue and Expenses (The total amount of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants etc., received (attach schedule)					
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	64,017.	64,017.			STMT 1
5a Gross rents					
b Net rental income or (loss)	17,601.				
6a Net gain or (loss) from sale of assets not on line 10					
b Gross sales price for all assets on line 6a	523,971.				
7 Capital gain net income (from Part IV, line 2)		17,604.			
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) (attach schedule)					
11 Other income (attach schedule)					
12 Total. Add lines 1 through 11	81,621.	81,621.			
13 Compensation of officers, directors, trustees, etc	7,686.	3,843.			3,843.
14 Other employee salaries and wages		NONE			NONE
15 Pension plans, employee benefits		NONE			NONE
16a Legal fees (attach schedule)	24,639.	NONE			24,639.
b Accounting fees (attach schedule)					
c Other professional fees (attach schedule)					
17 Interest					
18 Taxes (attach schedule) (see instr.)	1,917.	500.			
19 Depreciation (attach schedule) and depletion					
20 Occupancy					
21 Travel, conferences, and meetings		NONE			NONE
22 Printing and publications		NONE			NONE
23 Other expenses (attach schedule)	660.	660.			
24 Total operating and administrative expenses.					
Add lines 13 through 23.	34,902.	5,003.			28,482.
25 Contributions, gifts, grants paid	680,480.				680,480.
26 Total expenses and disbursements Add lines 24 and 25	715,382.	5,003.			708,962.
27 Subtract line 26 from line 12					
a Excess of revenue over expenses and disbursements	-633,761.				
b Net investment income (if negative, enter -0-)		76,618.			
c Adjusted net income (if negative, enter -0-)					



Assets	Part II Balance Sheets	Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year
			(a) Book Value	(b) Book Value
			(c) Fair Market Value	
1	Cash - non-interest-bearing		4,347,347.	35,440.
2	Savings and temporary cash investments			
3	Accounts receivable ►			
	Less allowance for doubtful accounts ►			
4	Pledges receivable ►			
	Less allowance for doubtful accounts ►			
5	Grants receivable			
6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
7	Other notes and loans receivable (attach schedule) ►			
	Less allowance for doubtful accounts ►	NONE		
8	Inventories for sale or use			
9	Prepaid expenses and deferred charges			
10a	Investments- U S and state government obligations (attach schedule)			
b	Investments - corporate stock (attach schedule)		1,874,152.	2,095,122.
c	Investments - corporate bonds (attach schedule)		1,803,528.	1,811,838.
11	Investments- land, buildings, and equipment basis ►			
	Less accumulated depreciation ►			
12	Investments - mortgage loans			
13	Investments - other (attach schedule)			
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)		4,347,347.	3,713,120.
				3,942,400.
17	Accounts payable and accrued expenses			
18	Grants payable		177,500.	
19	Deferred revenue			
20	Loans from officers, directors, trustees, and other disqualified persons			
21	Mortgages and other notes payable (attach schedule)			
22	Other liabilities (describe ►)			
23	Total liabilities (add lines 17 through 22)		177,500.	NONE
	Foundations that follow SFAS 117, check here ► <input checked="" type="checkbox"/>			
	and complete lines 24 through 26, and lines 30 and 31			
24	Unrestricted		4,169,847.	3,713,120.
25	Temporarily restricted			
26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here ► <input type="checkbox"/>			
	and complete lines 27 through 31			
27	Capital stock, trust principal, or current funds			
28	Paid-in or capital surplus, or land, bldg, and equipment fund.			
29	Retained earnings, accumulated income, endowment, or other funds			
30	Total net assets or fund balances (see instructions)		4,169,847.	3,713,120.
31	Total liabilities and net assets/fund balances (see instructions)		4,347,347.	3,713,120.

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 30 (must agree with end-of-year figure reported on prior year's return)	1	4,169,847.
2	Enter amount from Part I, line 27a	2	-633,761.
3	Other increases not included in line 2 (itemize) ► <u>COST BASIS ADJUSTMENT</u>	3	177,034.
4	Add lines 1, 2, and 3	4	3,713,120.
5	Decreases not included in line 2 (itemize) ►	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	3,713,120.

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)

1 a PUBLICLY TRADED SECURITIES

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 523,971.		506,367.	17,604.
b			
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			17,604.
b			
c			
d			
e			

2 Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	17,604.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6). If gain, also enter in Part I, line 8, column (c). See instructions If (loss), enter -0- in Part I, line 8		3	

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

Yes No

If "Yes," the foundation doesn't qualify under section 4940(e) Do not complete this part

1 Enter the appropriate amount in each column for each year; see the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2017	109,306.	4,218,619.	0.025910
2016	57,806.	3,872,591.	0.014927
2015	75,062.	3,864,558.	0.019423
2014	10,313.	2,956,687.	0.003488
2013			

2 Total of line 1, column (d)	2	0.063748
3 Average distribution ratio for the 5-year base period - divide the total on line 2 by 5 0, or by the number of years the foundation has been in existence if less than 5 years	3	0.015937
4 Enter the net value of noncharitable-use assets for 2018 from Part X, line 5	4	4,244,345.
5 Multiply line 4 by line 3.	5	67,642.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	766.
7 Add lines 5 and 6	7	68,408.
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.	8	708,962.

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ► <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	766.
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ► <input checked="" type="checkbox"/>	and enter 1% of Part I, line 27b			
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% 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	NONE		
3	Add lines 1 and 2	3	766.		
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only, others, enter -0-)	4	NONE		
5	Tax based on investment income Subtract line 4 from line 3 If zero or less, enter -0-	5	766.		
6	Credits/Payments				
a	2018 estimated tax payments and 2017 overpayment credited to 2018	6a	500.		
b	Exempt foreign organizations - tax withheld at source	6b	NONE		
c	Tax paid with application for extension of time to file (Form 8868)	6c	500.		
d	Backup withholding erroneously withheld	6d			
7	Total credits and payments Add lines 6a through 6d	7	1,000.		
8	Enter any penalty for underpayment of estimated tax Check here <input type="checkbox"/> if Form 2220 is attached	8			
9	Tax due If the total of lines 5 and 8 is more than line 7, enter amount owed	9			
10	Overpayment If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	234.		
11	Enter the amount of line 10 to be Credited to 2019 estimated tax ►	11	234. Refunded		

Part VII-A Statements Regarding Activities

1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	Yes	No
1b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition	X	
1c	If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities	X	
2	Did the foundation file Form 1120-POL for this year?	X	
3	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year		
4a	(1) On the foundation ► \$ _____ (2) On foundation managers ► \$ _____		
4b			
5	e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ► \$ _____		
6	Has the foundation engaged in any activities that have not previously been reported to the IRS?	X	
7	If "Yes," attach a detailed description of the activities		
8a	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	
8b	Did the foundation have unrelated business gross income of \$1,000 or more during the year?	X	
9	If "Yes," has it filed a tax return on Form 990-T for this year?	X	
10	Was there a liquidation, termination, dissolution, or substantial contraction during the year?	X	
11	If "Yes," attach the statement required by <i>General Instruction T</i>		
12	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either		
13	• By language in the governing instrument, or		
14	• 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?		
15	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 XV		
16	Enter the states to which the foundation reports or with which it is registered See instructions ►		
17	NY		
18	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		
19	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 2018 or the tax year beginning in 2018? See the instructions for Part XIV If "Yes," complete Part XIV		
20	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		

Part VII-A Statements Regarding Activities (continued)

	Yes	No
11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule See instructions	11	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	12	X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► <u>N/A</u>	13	X
14 The books are in care of ► <u>SEE STATEMENT 5</u> Telephone no ► _____ Located at ► _____ ZIP+4 ► _____		
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - check here and enter the amount of tax-exempt interest received or accrued during the year ► <u>15</u>		
16 At any time during calendar year 2018, 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 ► _____	16	X

Part VII-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?	<input type="checkbox"/> Yes	X No
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/> Yes	X No
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/> Yes	X No
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/> Yes	X No
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	<input type="checkbox"/> Yes	X No
(6) Agree to pay money or property to a government official? (Exception Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days).	<input type="checkbox"/> Yes	X No
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions Organizations relying on a current notice regarding disaster assistance, check here ► <input type="checkbox"/>	1b	
c 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 2018?	1c	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 2018, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2018? If "Yes," list the years ► _____	<input type="checkbox"/> Yes	X No
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions)	2b	
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ► _____	3b	
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	<input type="checkbox"/> Yes	X No
b If "Yes," did it have excess business holdings in 2018 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2018)	4a	X
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4b	
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 2018?		

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Part VII-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	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		Yes	No
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
	(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
b	If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53 4945 or in a current notice regarding disaster assistance? See instructions		5b		
	Organizations relying on a current notice regarding disaster assistance, check here ► <input type="checkbox"/>				
c	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?	<input type="checkbox"/> Yes <input type="checkbox"/> No			
	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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		6b		X
	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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
b	If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?		7b		
8	Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1 List all officers, directors, trustees, and foundation managers and their compensation. See instructions.**

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SHAILESH JAIN 200 BELLEVUE PARKWAY, SUITE 250, WILMINGTON, DE 19809	TRUSTEE 5	-0-	-0-	-0-
BRIAN HAND 200 BELLEVUE PARKWAY, SUITE 250, WILMINGTON, DE 19809	TRUSTEE 5	-0-	-0-	-0-
GOLDMAN SACHS TRUST COMPANY OF DE 200 BELLEVUE PARKWAY, SUITE 250, WILMINGTON, DE 19809	TRUSTEE 5	7,686	-0-	-0-

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

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE		NONE	NONE	NONE
Total number of other employees paid over \$50,000				NONE

Part VIIIb Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3 · Five highest-paid independent contractors for professional services. See instructions. If none, enter "NONE."**

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

Total number of others receiving over \$50,000 for professional services ► **NONE****Part IX-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 <u>NONE</u>	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2

	Amount
1 <u>NONE</u>	
2	
All other program-related investments. See instructions	
3 <u>NONE</u>	

Total. Add lines 1 through 3 ►

Part X 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 1,329,296.
b Average of monthly cash balances	1b 2,979,684.
c Fair market value of all other assets (see instructions).	1c NONE
d Total (add lines 1a, b, and c)	1d 4,308,980.
e Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e
2 Acquisition indebtedness applicable to line 1 assets	2 NONE
3 Subtract line 2 from line 1d.	3 4,308,980.
4 Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4 64,635.
5 Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5 4,244,345.
6 Minimum investment return. Enter 5% of line 5	6 212,217.

Part XI 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 X, line 6	1 212,217.
2a Tax on investment income for 2018 from Part VI, line 5	2a 766.
b Income tax for 2018 (This does not include the tax from Part VI)	2b
c Add lines 2a and 2b.	2c 766.
3 Distributable amount before adjustments Subtract line 2c from line 1.	3 211,451.
4 Recoveries of amounts treated as qualifying distributions.	4 NONE
5 Add lines 3 and 4	5 211,451.
6 Deduction from distributable amount (see instructions)	6 NONE
7 Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7 211,451.

Part XII 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 708,962.
b Program-related investments - total from Part IX-B.	1b
2 Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes.	2 NONE
3 Amounts set aside for specific charitable projects that satisfy the	
a Suitability test (prior IRS approval required)	3a NONE
b Cash distribution test (attach the required schedule)	3b NONE
4 Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4 708,962.
5 Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b. See instructions.	5 766.
6 Adjusted qualifying distributions. Subtract line 5 from line 4	6 708,196.

Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2017	(c) 2017	(d) 2018
1 Distributable amount for 2018 from Part XI, line 7				211,451.
2 Undistributed income, if any, as of the end of 2018				
a Enter amount for 2017 only.			210,436.	
b Total for prior years 20 16 ,20 20		268,939.		
3 Excess distributions carryover, if any, to 2018				
a From 2013	NONE			
b From 2014	NONE			
c From 2015	NONE			
d From 2016	NONE			
e From 2017	NONE			
f Total of lines 3a through e	NONE			
4 Qualifying distributions for 2018 from Part XII, line 4 ► \$ 708,962.				
a Applied to 2017, but not more than line 2a			210,436.	
b Applied to undistributed income of prior years (Election required - see instructions)		268,939.		
c Treated as distributions out of corpus (Election required - see instructions)	NONE			
d Applied to 2018 distributable amount				211,451.
e Remaining amount distributed out of corpus	18,136.			
5 Excess distributions carryover applied to 2018 (If an amount appears in column (d), the same amount must be shown in column (a))	NONE			NONE
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	18,136.			
b Prior years' undistributed income Subtract line 4b from line 2b.				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed			NONE	
d Subtract line 6c from line 6b Taxable amount - see instructions				
e Undistributed income for 2017 Subtract line 4a from line 2a Taxable amount - see instructions				
f Undistributed income for 2018 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2019.				NONE
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 1912(g)(3) (Election may be required - see instructions)	NONE			
8 Excess distributions carryover from 2013 not applied on line 5 or line 7 (see instructions)	NONE			
9 Excess distributions carryover to 2019. Subtract lines 7 and 8 from line 6a	18,136.			
10 Analysis of line 9				
a Excess from 2014	NONE			
b Excess from 2015	NONE			
c Excess from 2016	NONE			
d Excess from 2017	NONE			
e Excess from 2018	18,136.			

Part XVc Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
NYU WINTHROP UNIVERSITY HOSPITAL 259 1ST ST MINEOLA NY 11501	NONE	PC	GENERAL	50,000.
COLUMBIA GRAMMAR PREPATORY SCHOOL 5 W 93RD ST New York NY 10025	NONE	PC	GENERAL	100,000.
DOCTORS WITHOUT BORDERS 40 RECTOR STREET 16TH FLOOR New York NY 1000	NONE	PC	GENERAL	5,000.
NEW YORK UNIVERSITY 25 WEST 4TH STREET 4TH FLOOR New York NY 100	NONE	PC	GENERAL	100,000.
ARSHA BODHA CENTER 84 CORTELYOU LN Somerset NJ 08873	NONE	PC	GENERAL	61,000.
THE HINDU TEMPLE SOCIETY OF NORTH AMERICA 4557 BOWNE ST Flushing NY 11355	NONE	PC	GENERAL	319,480.
THE YOUNG CENTER FOR IMMIGRANT CHILDREN'S RIG 2245 S. MICHIGAN AVE, SUITE 301 Chicago IL 6	NONE	PC	GENERAL	35,000.
BIG DOG RANCH RESCUE INC. 14444 OKEECHOBEE RD Loxahatchee FL 33470	NONE	PC	GENERAL	2,500.
JMJEWS CHABAD 1275 HILLCREST DRIVE Harrisonburg VA 22801	NONE	PC	GENERAL	2,500.
THE OCEAN CLEANUP NORTH PACIFIC FOUNDATION 100 WALL STREET 10TH FLOOR New York NY 10005	NONE	PC	GENERAL	5,000.
Total			► 3a	680,480.
b Approved for future payment				
Total			► 3b	

Part XVI-A | Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities					
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory					
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue a					
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e)					81,621.

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

Part XVII. 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) (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		

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

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

**Sign
Here**  Michael Curran
Signature of officer or trustee

10/13/2020

Title

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

Paid Preparer Use Only	Print/Type preparer's name KELLY NEUGEBAUER	Preparer's signature <i>Kelly Neugebauer</i>	Date 10/13/2020	Check <input type="checkbox"/> if self-employed	PTIN P01285591
	Firm's name ► DELOITTE TAX LLP	Firm's EIN ► 86-1065772			
	Firm's address ► 180 EAST BROAD ST, 14TH FLOOR COLUMBUS, OH	Phone no		614-221-1000	

Form 990-PF (2018)

FORM 990PF, PART I - DIVIDENDS AND INTEREST FROM SECURITIES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
DIVIDENDS AND INTEREST FROM SECURITIES	64,017.	64,017.
TOTAL	64,017.	64,017.

FORM 990PF, PART I - LEGAL FEES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
LEGAL FEES	24,639.			24,639.
TOTALS	24,639.	NONE	NONE	24,639.

FORM 990PF, PART I - TAXES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
EXCISE TAX PAID ESTIMATED TAXES PAID	1,417. 500.	500.
TOTALS	1,917. =====	500. =====

FORM 990PF, PART I - OTHER EXPENSES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
NY AG FILING FEES	550.	550.
BANK CHARGES	110.	110.
TOTALS	660.	660.

FORM 990PF, PART VII-A, LINE 14 - BOOKS ARE IN THE CARE OF
=====

NAME: GOLDMAN SACHS TRUST COMPANY OF DE

ADDRESS: 200 BELLEVUE PARKWAY, SUITE 250
WILMINGTON, DE 19809-3747

TELEPHONE NUMBER: (302) 778-5412

STATEMENT 5

Form 990-PF

Tax Year: 2018

Part XIII, Undistributed Income, Line 4b

Taxpayer Name: The Center for Spiritual Studies

EIN: 35-7089790

Election Statement under Reg. §53.4942(a)-3(d)(2)

Taxpayer, The Center for Spiritual Studies, Employer Identification No. 35-7089790, hereby elects under Reg. § 53.4942(a)-3(d)(2) to designate the qualifying distribution of \$684,323 it made during fiscal year ended November 30, 2019. The taxpayer elects that the distribution be allocated in the following manner: (1) \$210,436 to undistributed income from the taxable year ending November 30, 2018 (Tax Year 2017); (2) \$83,623 to undistributed income from the taxable year ending November 30, 2017 (Tax Year 2016); (3) \$135,045 to undistributed income from the taxable year ending November 30, 2016 (Tax Year 2015); (4) \$50,271 to undistributed income from the taxable year ending November 30, 2015 (Tax Year 2014) and (5) \$204,948 to the taxable year ending November 30, 2019 (Tax Year 2018).

Date:

Name:

Title: