

Form **8879-TE****IRS E-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

For calendar year 2023, or fiscal year beginning _____, 2023, and ending _____, 20____

2023Department of the Treasury
Internal Revenue Service**Do not send to the IRS. Keep for your records.****Go to www.irs.gov/Form8879TE for the latest information.**

Name of filer

DR. SEUSS FOUNDATION

EIN or SSN

95-6029752

Name and title of officer or person subject to tax

**JAY HILL
EXECUTIVE DIRECTOR****Part I Type of Return and Return Information**

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here	☐	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b
2a Form 990-EZ check here	☐	b Total revenue, if any (Form 990-EZ, line 9)	2b
3a Form 1120-POL check here	☐	b Total tax (Form 1120-POL, line 22)	3b
4a Form 990-PF check here	☒	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b <u>22,697.</u>
5a Form 8868 check here	☐	b Balance due (Form 8868, line 3c)	5b
6a Form 990-T check here	☐	b Total tax (Form 990-T, Part III, line 4)	6b
7a Form 4720 check here	☐	b Total tax (Form 4720, Part III, line 1)	7b
8a Form 5227 check here	☐	b FMV of assets at end of tax year (Form 5227, Item D)	8b
9a Form 5330 check here	☐	b Tax due (Form 5330, Part II, line 19)	9b
10a Form 8038-CP check here	☐	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the

2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☐ I authorize _____ to enter my PIN **Enter five numbers, but do not enter all zeros**

ERO firm name

as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☒ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

30573129137**Do not enter all zeros**

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

Date

ERO Must Retain This Form - See Instructions**Do Not Submit This Form to the IRS Unless Requested To Do So**

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8879-TE** (2023)

LHA 302521 01-05-24

11391112 792797 3696

2023.05000 DR. SEUSS FOUNDATION

3696__1

1	Unrelated business taxable income expected in the tax year	1	
2	Tax on the amount on line 1	2	
3	Alternative minimum tax for trusts	3	
4	Total. Add lines 2 and 3	4	
5	Estimated tax credits	5	
6	Subtract line 5 from line 4	6	
7	Other taxes	7	
8	Total. Add lines 6 and 7	8	
9	Credit for federal tax paid on fuels	9	
10a	Subtract line 9 from line 8. Note: If less than \$500, the organization does not need to make estimated tax payments	10a	
b	Enter the tax shown on the 2023 return. Caution: If zero or the tax year was for less than 12 months, skip this line and enter the amount from line 10a on line 10c	10b	22,697.
c	2024 Estimated Tax. Enter the smaller of line 10a or line 10b. If the organization is required to skip line 10b, enter the amount from line 10a on line 10c	10c	22,720.
			ADJUSTED TO

		(a)	(b)	(c)	(d)
11	Installment due dates	11			12/16/24
12	Installments. Enter 25% of line 10c in columns (a) through (d)	12			22,720.
13	2023 Overpayment	13			8,762.
14	Payment due (Subtract line 13 from line 12)	14			13,958.

Form **990-W**

ESTIMATED TAX	22,720.
OVERPAYMENT APPLIED	8,762.
AMOUNT DUE	13,958.

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. 1545-0047

2023

Open to Public Inspection

For calendar year 2023 or tax year beginning

, and ending

Name of foundation DR. SEUSS FOUNDATION		A Employer identification number 95-6029752
Number and street (or P.O. box number if mail is not delivered to street address) P.O. BOX 33305	Room/suite	B Telephone number 619-733-8050
City or town, state or province, country, and ZIP or foreign postal code SAN DIEGO, CA 92163		C If exemption application is pending, check here ... ☐
G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐
H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ... ☐
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 55,778,403.	J Accounting method: ☐ Cash ☒ Accrual ☐ Other (specify) _____ (Part I, column (d), must be on cash basis.)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ... ☐

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	0.			
	2 Check ☒ if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	69,201.	62,744.		STATEMENT 1
	4 Dividends and interest from securities	1,008,723.	1,008,723.	1,008,723.	STATEMENT 2
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	-1,084,940.			
	b Gross sales price for all assets on line 6a	8,655,849.			
	7 Capital gain net income (from Part IV, line 2)		0.		
	8 Net short-term capital gain			N/A	
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less: Cost of goods sold					
c Gross profit or (loss)					
11 Other income	779,065.	779,065.	779,065.	STATEMENT 3	
12 Total. Add lines 1 through 11	772,049.	1,850,532.	1,787,788.		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	255,957.	44,230.	0.	159,178.
	14 Other employee salaries and wages	38,912.	0.	0.	0.
	15 Pension plans, employee benefits	70,996.	0.	0.	0.
	16a Legal fees STMT 4	75,227.	7,523.	0.	0.
	b Accounting fees STMT 5	69,644.	6,964.	0.	0.
	c Other professional fees STMT 6	186,628.	157,112.	0.	0.
	17 Interest				
	18 Taxes STMT 7	94,481.	1,799.	0.	7,898.
	19 Depreciation and depletion				
	20 Occupancy	6,000.	0.	0.	0.
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses STMT 8	89,238.	0.	0.	0.
	24 Total operating and administrative expenses. Add lines 13 through 23	887,083.	217,628.	0.	167,076.
	25 Contributions, gifts, grants paid	2,091,132.			2,000,000.
	26 Total expenses and disbursements. Add lines 24 and 25	2,978,215.	217,628.	0.	2,167,076.
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	-2,206,166.				
b Net investment income (if negative, enter -0-)		1,632,904.			
c Adjusted net income (if negative, enter -0-)			1,787,788.		

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	531,904.	491,474.	491,474.
	2 Savings and temporary cash investments	2,714,637.	2,226,109.	2,226,109.
	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			
	c Investments - corporate bonds			
	11 Investments - land, buildings, and equipment: basis			
Liabilities	Less: accumulated depreciation			
	12 Investments - mortgage loans			
	13 Investments - other	44,497,240.	52,956,091.	52,956,091.
	14 Land, buildings, and equipment: basis			
	Less: accumulated depreciation			
	15 Other assets (describe	22,500.	104,729.	104,729.
	16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)	47,766,281.	55,778,403.	55,778,403.
	17 Accounts payable and accrued expenses	30,230.	4,000.	
	18 Grants payable	2,070,506.	2,161,638.	
	19 Deferred revenue			
Net Assets or Fund Balances	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe	56,614.	42,710.	
	23 Total liabilities (add lines 17 through 22)	2,157,350.	2,208,348.	
	Foundations that follow FASB ASC 958, check here ☒ and complete lines 24, 25, 29, and 30.			
	24 Net assets without donor restrictions	45,608,931.	53,570,055.	
	25 Net assets with donor restrictions			
	Foundations that do not follow FASB ASC 958, check here ☐ and complete lines 26 through 30.			
	26 Capital stock, trust principal, or current funds			
	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	45,608,931.	53,570,055.	
	30 Total liabilities and net assets/fund balances	47,766,281.	55,778,403.	

Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year - Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return)	1	45,608,931.
2 Enter amount from Part I, line 27a	2	-2,206,166.
3 Other increases not included in line 2 (itemize)	3	10,946,355.
4 Add lines 1, 2, and 3	4	54,349,120.
5 Decreases not included in line 2 (itemize)	5	779,065.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 29	6	53,570,055.

Form 990-PF (2023)

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				
b SEE ATTACHED STATEMENT				
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			
b			
c			
d			
e 8,655,849.		9,740,789.	-1,084,940.

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			
b			
c			
d			
e			-1,084,940.

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	-1,084,940.
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	-16,122.

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	22,697.
b All other domestic foundations enter 1.39% (0.0139) of line 27b. Exempt foreign organizations, enter 4% (0.04) of Part I, line 12, col. (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)		2	0.
3 Add lines 1 and 2		3	22,697.
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	22,697.
6 Credits/Payments:			
a 2023 estimated tax payments and 2022 overpayment credited to 2023	6a 31,500.		
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	31,500.
8 Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached		8	41.
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	8,762.
11 Enter the amount of line 10 to be: Credited to 2024 estimated tax 8,762. Refunded		11	0.

Form 990-PF (2023)

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
b 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
c 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?	X	
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>CA</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 2023 or the tax year beginning in 2023? 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 <u>STMT 14</u>	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://DRSEUSSFOUNDATION.ORG/</u>	X	
14 The books are in care of <u>ALEXANDRIA PAPASAVAS</u> Telephone no. <u>858-877-0737</u> Located at <u>P.O. BOX 33305, SAN DIEGO, CA</u> ZIP+4 <u>92160</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 15 <u>N/A</u>		
16 At any time during calendar year 2023, 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		X

Form **990-PF** (2023)

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 2023?	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 2023, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2023?	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 2023 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 2023.)	3b	X
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 2023?	4b	X

Form 990-PF (2023)

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

	Yes	No
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))?		X
(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?		X
(3) Provide a grant to an individual for travel, study, or other similar purposes?		X
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions		X
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?		X
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	N/A	
c 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? If "Yes," attach the statement required by Regulations section 53.4945-5(d).	N/A	
6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870.		X
7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?		X
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?		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 15		255,957.	33,225.	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

Form 990-PF (2023)

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
BOHIO ACCOUNTING - 16885 WEST BERNARDO DRIVE, SAN DIEGO, CA 92127	ACCOUNTING	201,632.
WITHERS BERGMAN LLP - 101 WEST BROADWAY, SUITE 1000, SAN DIEGO, CA 92101	LEGAL	67,735.

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 N/A	
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.

Form 990-PF (2023)

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	34,244,427.
b	Average of monthly cash balances	1b	12,717,488.
c	Fair market value of all other assets (see instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	46,961,915.
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	46,961,915.
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions)	4	704,429.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3	5	46,257,486.
6	Minimum investment return. Enter 5% (0.05) of line 5	6	2,312,874.

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	2,312,874.
2a	Tax on investment income for 2023 from Part V, line 5	2a	22,697.
b	Income tax for 2023. (This does not include the tax from Part V.)	2b	31,878.
c	Add lines 2a and 2b	2c	54,575.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	2,258,299.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	2,258,299.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1	7	2,258,299.

Part XI Qualifying Distributions (see instructions)

1 Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:			
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	2,167,076.
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	2,167,076.

Form 990-PF (2023)

Part XII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2022	(c) 2022	(d) 2023
1 Distributable amount for 2023 from Part X, line 7				2,258,299.
2 Undistributed income, if any, as of the end of 2023:				
a Enter amount for 2022 only			2,070,505.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2023:				
a From 2018				
b From 2019				
c From 2020				
d From 2021				
e From 2022				
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2023 from Part XI, line 4: \$ 2,167,076.				
a Applied to 2022, but not more than line 2a ...			2,070,505.	
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 2023 distributable amount				96,571.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2023 (If an amount appears in column (d), the same amount must be shown in column (a).)	0.			0.
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	0.			
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 2022. Subtract line 4a from line 2a. Taxable amount - see instr. ...			0.	
f Undistributed income for 2023. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2024				2,161,728.
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 2018 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2024. Subtract lines 7 and 8 from line 6a	0.			
10 Analysis of line 9:				
a Excess from 2019 ...				
b Excess from 2020 ...				
c Excess from 2021 ...				
d Excess from 2022 ...				
e Excess from 2023 ...				

Part XIII Private Operating Foundations (see instructions and Part VI-A, question 9)

N/A

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2023, enter the date of the ruling _____

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

	Tax year	Prior 3 years			(e) Total
	(a) 2023	(b) 2022	(c) 2021	(d) 2020	
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part IX for each year listed _____					
b 85% (0.85) of line 2a _____					
c Qualifying distributions from Part XI, line 4, for each year listed _____					
d Amounts included in line 2c not used directly for active conduct of exempt activities _____					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c _____					
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test - enter:					
(1) Value of all assets _____					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i) _____					
b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part IX, line 6, for each year listed _____					
c "Support" alternative test - enter:					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties) _____					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii) _____					
(3) Largest amount of support from an exempt organization _____					
(4) Gross investment income _____					

Part XIV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year-see instructions.)**1 Information Regarding Foundation Managers:**

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)

NONE

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

NONE

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc., to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a The name, address, and telephone number or email address of the person to whom applications should be addressed:

SEE STATEMENT 16

b The form in which applications should be submitted and information and materials they should include:

c Any submission deadlines:

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

Part XIV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution * *	Amount
Name and address (home or business)				
a Paid during the year				
SAN DIEGO FOUNDATION 2508 HISTORIC DECATUR RD STE 200 SAN DIEGO, CA 92106	N/A	PC	CONTRIBUTION MADE TO AWARD GRANTS TO VARIOUS CHARITIES THAT ENABLE COMMUNITY SOLUTIONS AND SUPPORT	2,000,000.
Total			3a	2,000,000.
b Approved for future payment				
SAN DIEGO FOUNDATION 2508 HISTORIC DECATUR RD STE 200 SAN DIEGO, CA 92106	N/A	PC	PART OF FUTURE PAYMENT ACCRUED.	2,091,132.
Total			3b	2,091,132.

Form 990-PF (2023)

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

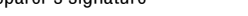
1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c)(3) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?		Yes	No
a Transfers from the reporting foundation to a noncharitable exempt organization of:			
(1) Cash	1a(1)		X
(2) Other assets	1a(2)		X
b Other transactions:			
(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
(3) Rental of facilities, equipment, or other assets	1b(3)		X
(4) Reimbursement arrangements	1b(4)		X
(5) Loans or loan guarantees	1b(5)		X
(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X
d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.			

[illegible]

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

b If "Yes," complete the following schedule.		
(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		May the IRS discuss this return with the preparer shown below? See instr. ☒ Yes ☐ No
	Signature of officer or trustee	Date	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	CURT J. WELKER		11/14/2024		P00399137
	Firm's name PKF SAN DIEGO, LLP			Firm's EIN 81-3391684	
	Firm's address 2020 CAMINO DEL RIO N STE 1000 SAN DIEGO, CA 92108			Phone no. (619) 238-1040	

DR. SEUSS FOUNDATION

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold, e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.		(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a	JPM ACC # 2009	P	11/22/22	12/12/23
b	JPM ACC # 2009	P	07/20/20	12/12/23
c	JPM ACC # 4005	P	07/21/22	12/18/23
d	JPM ACC # 4005	P	10/27/20	12/18/23
e	JPM ACC # 5002	P	01/19/23	12/20/23
f	JPM ACC # 5002	P	08/25/21	12/20/23
g	JPM ACC # 8002	P	07/13/20	09/05/23
h				
i				
j				
k				
l				
m				
n				
o				

(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 45,373.		44,550.	823.
b 601,787.		687,660.	-85,873.
c 390,931.		380,067.	10,864.
d 257,293.		296,984.	-39,691.
e 1,620,657.		1,648,466.	-27,809.
f 4,497,251.		5,083,082.	-585,831.
g 1,242,557.		1,599,980.	-357,423.
h			
i			
j			
k			
l			
m			
n			
o			

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

(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
a			** 823.
b			-85,873.
c			** 10,864.
d			-39,691.
e			** -27,809.
f			-585,831.
g			-357,423.
h			
i			
j			
k			
l			
m			
n			
o			

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	-1,084,940.
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). If (loss), enter "-0-" in Part I, line 8 }	3	-16,122.

Part XIV Supplementary Information

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

NAME OF RECIPIENT - SAN DIEGO FOUNDATION

CONTRIBUTION MADE TO AWARD GRANTS TO VARIOUS CHARITIES THAT ENABLE
COMMUNITY SOLUTIONS AND SUPPORT LITERACY, LITERATURE, AND EDUCATION.

Underpayment of Estimated Tax by Corporations

Attach to the corporation's tax return.

FORM 990-PF

OMB No. 1545-0123

2023Go to www.irs.gov/Form2220 for instructions and the latest information.

Name DR. SEUSS FOUNDATION	Employer identification number 95-6029752
-------------------------------------	---

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	22,697.
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	
2d 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	22,697.
4 Enter the tax shown on the corporation's 2022 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	22,296.
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	22,296.

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	05/15/23	06/15/23	09/15/23	12/15/23
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	5,574.	5,574.	5,574.	5,574.
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		10,500.	10,500.	10,500.
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				4,278.
13 Add lines 11 and 12	13		10,500.	10,500.	14,778.
14 Add amounts on lines 16 and 17 of the preceding column	14		5,574.	648.	
15 Subtract line 14 from line 13. If zero or less, enter -0-	15	0.	4,926.	9,852.	14,778.
16 If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-	16		0.	0.	
17 Underpayment. If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18	17	5,574.	648.		
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			4,278.	

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 (2023)

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 4/15/2023 and before 7/1/2023	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 6/30/2023 and before 10/1/2023	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 9/30/2023 and before 1/1/2024	25			
26 Underpayment on line 17 x $\frac{\text{Number of days on line 25} \times 8\% (0.08)}{365}$...	26	\$	\$	\$
27 Number of days on line 20 after 12/31/2023 and before 4/1/2024	27	SEE ATTACHED WORKSHEET		
28 Underpayment on line 17 x $\frac{\text{Number of days on line 27} \times 8\% (0.08)}{366}$...	28	\$	\$	\$
29 Number of days on line 20 after 3/31/2024 and before 7/1/2024	29			
30 Underpayment on line 17 x $\frac{\text{Number of days on line 29} \times \%}{366}$	30	\$	\$	\$
31 Number of days on line 20 after 6/30/2024 and before 10/1/2024	31			
32 Underpayment on line 17 x $\frac{\text{Number of days on line 31} \times \%}{366}$	32	\$	\$	\$
33 Number of days on line 20 after 9/30/2024 and before 1/1/2025	33			
34 Underpayment on line 17 x $\frac{\text{Number of days on line 33} \times \%}{366}$	34	\$	\$	\$
35 Number of days on line 20 after 12/31/2024 and before 3/16/2025	35			
36 Underpayment on line 17 x $\frac{\text{Number of days on line 35} \times \%}{365}$	36	\$	\$	\$
37 Add lines 22, 24, 26, 28, 30, 32, 34, and 36	37	\$	\$	\$
38 Penalty. Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 34; or the comparable line for other income tax returns	38			
		\$		41.

* 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) DR. SEUSS FOUNDATION					Identifying Number 95-6029752
(A) *Date	(B) Amount	(C) Adjusted Balance Due	(D) Number Days Balance Due	(E) Daily Penalty Rate	(F) Penalty
		-0-			
05/15/23	5,574.	5,574.	28	.000191781	30.
06/12/23	-10,500.	-4,926.			
06/15/23	5,574.	648.	88	.000191781	11.
09/11/23	-10,500.	-9,852.			
09/15/23	5,574.	-4,278.			
09/30/23	0.	-4,278.	72	.000219178	
12/11/23	-10,500.	-14,778.			
12/15/23	5,574.	-9,204.			
12/31/23	0.	-9,204.	136	.000218579	
Penalty Due (Sum of Column F).					41.

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

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
INVESTMENT INTEREST INCOME	69,201.	62,744.	0.
TOTAL TO PART I, LINE 3	69,201.	62,744.	0.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
JP MORGAN	1,008,723.	0.	1,008,723.	1,008,723.	1,008,723.
TO PART I, LINE 4	1,008,723.	0.	1,008,723.	1,008,723.	1,008,723.

FORM 990-PF OTHER INCOME STATEMENT 3

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
DR. SEUSS ENTERPRISES, L.P. K-1 INVESTMENT INCOME	549,693.	549,693.	549,693.
GEISEL-SEUSS ENTERPRISES, INC. K-1 INVESTMENT INCOME	229,372.	229,372.	229,372.
TOTAL TO FORM 990-PF, PART I, LINE 11	779,065.	779,065.	779,065.

FORM 990-PF	LEGAL FEES			STATEMENT	4
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
LEGAL	75,227.	7,523.	0.	0.	
TO FM 990-PF, PG 1, LN 16A	75,227.	7,523.	0.	0.	

FORM 990-PF	ACCOUNTING FEES			STATEMENT	5
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
ACCOUNTING	69,644.	6,964.	0.	0.	
TO FORM 990-PF, PG 1, LN 16B	69,644.	6,964.	0.	0.	

FORM 990-PF	OTHER PROFESSIONAL FEES			STATEMENT	6
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
INVESTMENT MANAGEMENT FEES	157,112.	157,112.	0.	0.	
CONSULTING FEES	29,516.	0.	0.	0.	
TO FORM 990-PF, PG 1, LN 16C	186,628.	157,112.	0.	0.	

FORM 990-PF	TAXES			STATEMENT	7
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
FEDERAL EXCISE TAXES	49,016.	0.	0.	0.	
PAYROLL TAXES	19,499.	1,799.	0.	7,898.	
STATE TAXES/FILING FEES	25,966.	0.	0.	0.	
TO FORM 990-PF, PG 1, LN 18	94,481.	1,799.	0.	7,898.	

FORM 990-PF	OTHER EXPENSES			STATEMENT	8
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
INSURANCE	6,627.	0.	0.	0.	
OFFICE SUPPLIES	52,969.	0.	0.	0.	
MARKETING	29,642.	0.	0.	0.	
TO FORM 990-PF, PG 1, LN 23	89,238.	0.	0.	0.	

FORM 990-PF	OTHER INCREASES IN NET ASSETS OR FUND BALANCES			STATEMENT	9
DESCRIPTION	AMOUNT				
UNREALIZED GAIN ON ASSETS	8,286,142.				
INVESTMENT IN DR. SEUSS ENTERPRISES, L.P. K-1 CHANGE IN VALUE	2,179,162.				
INVESTMENT IN GEISEL-SEUSS ENTERPRISES, INC. K-1 CHANGE IN VALUE	481,051.				
TOTAL TO FORM 990-PF, PART III, LINE 3	10,946,355.				

FORM 990-PF	OTHER DECREASES IN NET ASSETS OR FUND BALANCES			STATEMENT	10
DESCRIPTION	AMOUNT				
DR. SEUSS ENTERPRISES, L.P. K-1 INVESTMENT INCOME TAX	549,693.				
GEISEL-SEUSS ENTERPRISES, INC. K-1 INVESTMENT INCOME TAX	229,372.				
TOTAL TO FORM 990-PF, PART III, LINE 5	779,065.				

FORM 990-PF	OTHER INVESTMENTS		STATEMENT	11
DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE	
JPMORGAN FIXED INCOME	COST	6,299,789.	6,299,789.	
JPMORGAN MUTUTAL FUNDS	COST	40,135,747.	40,135,747.	
INVESTMENT IN SUBSIDIARIES	COST	6,520,555.	6,520,555.	
TOTAL TO FORM 990-PF, PART II, LINE 13		52,956,091.	52,956,091.	

FORM 990-PF	OTHER ASSETS		STATEMENT 12
DESCRIPTION	BEGINNING OF YR BOOK VALUE	END OF YEAR BOOK VALUE	FAIR MARKET VALUE
OTHER ASSETS	22,500.	0.	0.
FSA HOLDING ACCOUNT	0.	2,265.	2,265.
OTHER RECEIVABLES	0.	102,464.	102,464.
TO FORM 990-PF, PART II, LINE 15	22,500.	104,729.	104,729.

FORM 990-PF	OTHER LIABILITIES		STATEMENT 13
DESCRIPTION	BOY AMOUNT	EOY AMOUNT	
ACCRUED EXPENSES	36,293.	39,816.	
PAYROLL & BENEFITS LIABILITIES:401K PAYABLE	21,655.	178.	
PAYROLL & BENEFITS LIABILITIES:FSA WITHHOLDING	1,187.	0.	
PAYROLL & BENEFITS LIABILITIES CHASE CREDIT CARD	-2,521.	0.	
PAYROLL & BENEFITS LIABILITIES:HEALTH & LIFE INSURANCE	0.	2,572.	
TOTAL TO FORM 990-PF, PART II, LINE 22	56,614.	42,710.	

FORM 990-PF	SCHEDULE OF CONTROLLED ENTITIES	STATEMENT	14
	PART VI-A, LINE 11		

NAME OF CONTROLLED ENTITY	EMPLOYER ID NO
---------------------------	----------------

GEISEL-SEUSS ENTERPRISES, INC

95-6029752

ADDRESS

EXCESS BUSINESS HOLDING [] YES [X] NO

9645 SCRANTON RD., STE. 130
SAN DIEGO, CA 92121

FORM 990-PF	PART VII - LIST OF OFFICERS, DIRECTORS	STATEMENT	15
	TRUSTEES AND FOUNDATION MANAGERS		

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
CLAUDIA PRESCOTT P.O. BOX 33305 SAN DIEGO, CA 92163	PRESIDENT EMERITA 1.00	0.	0.	0.
BRIAN SCHOTTLAENDER P.O. BOX 33305 SAN DIEGO, CA 92163	PRESIDENT 1.00	0.	0.	0.
JAY HILL P.O. BOX 33305 SAN DIEGO, CA 92163	EXECUTIVE DIRECTOR 40.00	181,325.	30,000.	0.
TED OWENS P.O. BOX 33305 SAN DIEGO, CA 92163	VICE PRESIDENT 1.00	0.	0.	0.
SATOMI SAITO P.O. BOX 33305 SAN DIEGO, CA 92163	TREASURER 1.00	0.	0.	0.
KATIE RAST P.O. BOX 33305 SAN DIEGO, CA 92163	SECRETARY 1.00	0.	0.	0.

LUCIA WIECHERS GARAY	TRUSTEE			
P.O. BOX 33305	1.00	0.	0.	0.
SAN DIEGO, CA 92163				
 BRIEA EMORY	 PROGRAM MANAGER			
P.O. BOX 33305	40.00	74,632.	3,225.	0.
SAN DIEGO, CA 92163				
 TOTALS INCLUDED ON 990-PF, PAGE 6, PART VII		<u>255,957.</u>	<u>33,225.</u>	<u>0.</u>

FORM 990-PF

GRANT APPLICATION SUBMISSION INFORMATION
PART XIV, LINES 2A THROUGH 2D

STATEMENT 16

NAME AND ADDRESS OF PERSON TO WHOM APPLICATIONS SHOULD BE SUBMITTED

JAY HILL
P.O. BOX 33305
SAN DIEGO, CA 92163

TELEPHONE NUMBER

619-733-8050

FORM AND CONTENT OF APPLICATIONS

IN ORDER TO BE CONSIDERED FOR FUNDING, THE FIRST STEP IS TO SUBMIT A LETTER OF INTENT (LOI) AND CREATE AN ORGANIZATIONAL PROFILE AT [HTTPS://DSF.FLUXX.IO.USER_SESSIONS/NEW](https://DSF.FLUXX.IO.USER_SESSIONS/NEW)

ANY SUBMISSION DEADLINES

PROVIDES GRANTS IN THE UNITED STATES THROUGH THREE FUNDING CYCLES PER YEAR OR BY INVITATION.

RESTRICTIONS AND LIMITATIONS ON AWARDS

WE DO NOT FUND: GRANTS TO INDIVIDUALS. GRANTS TO PRIVATE FOUNDATIONS OR REGRANTING ORGANIZATIONS. GRANTS FOR DEBT RETIREMENT OR TO COVER OPERATING DEFICITS. UNSOLICITED REQUESTS FOR SPECIAL EVENT OR GALA SPONSORSHIP. ACTIVITIES INTENDED TO INFLUENCE LEGISLATION OR SUPPORT CANDIDATES FOR POLITICAL OFFICE. ACTIVITIES FOR RELIGIOUS OR DOCTORAL PURPOSES, ALTHOUGH FAITH-BASED ORGANIZATIONS MAY APPLY FOR PROGRAM SUPPORT. ORGANIZATIONS THAT DO NOT COMPLY WITH THE APPLICABLE LAWS AND REGULATIONS. GRANTS FOR ENDOWMENT OR CAPITAL DEVELOPMENT WILL BE CONSIDERED ONLY RARELY.

FEIN: 95-6029752

A
B
C
D
E
F
G
H
I
J
K
L
M
N
O
P
Q
R
S
T
U
V
W

FEIN: 95-6029752

A
B
C
D
E
F
G
H
I
J
K
L
M
N
O
P
Q
R
S
T
U
V
W

1	Unrelated business taxable income expected in the tax year	1	
2	Tax on the amount on line 1	2	
3	Alternative minimum tax for trusts	3	
4	Total. Add lines 2 and 3	4	
5	Estimated tax credits	5	
6	Subtract line 5 from line 4	6	
7	Other taxes	7	
8	Total. Add lines 6 and 7	8	
9	Credit for federal tax paid on fuels	9	
10a	Subtract line 9 from line 8. Note: If less than \$500, the organization does not need to make estimated tax payments	10a	
b	Enter the tax shown on the 2023 return. Caution: If zero or the tax year was for less than 12 months, skip this line and enter the amount from line 10a on line 10c	10b	31,878.
c	2024 Estimated Tax. Enter the smaller of line 10a or line 10b. If the organization is required to skip line 10b, enter the amount from line 10a on line 10c	10c	32,000.

	(a)	(b)	(c)	(d)
11	Installment due dates	11		
12	Installments. Enter 25% of line 10c in columns (a) through (d)	12		
13	2023 Overpayment	13		
14	Payment due (Subtract line 13 from line 12)	14		

Form 990-W

ESTIMATED TAX

AMOUNT PAID

AMOUNT DUE

32,000.

55,500.

0.

Form **8879-TE****IRS E-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

For calendar year 2023, or fiscal year beginning _____, 2023, and ending _____, 20____

2023Department of the Treasury
Internal Revenue Service**Do not send to the IRS. Keep for your records.**
Go to www.irs.gov/Form8879TE for the latest information.

Name of filer

DR. SEUSS FOUNDATION

EIN or SSN

95-6029752Name and title of officer or person subject to tax **JAY HILL**
EXECUTIVE DIRECTOR**Part I Type of Return and Return Information**

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here	☐	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b
2a Form 990-EZ check here	☐	b Total revenue, if any (Form 990-EZ, line 9)	2b
3a Form 1120-POL check here	☐	b Total tax (Form 1120-POL, line 22)	3b
4a Form 990-PF check here	☐	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b
5a Form 8868 check here	☐	b Balance due (Form 8868, line 3c)	5b
6a Form 990-T check here	☒	b Total tax (Form 990-T, Part III, line 4)	6b <u>31,878.</u>
7a Form 4720 check here	☐	b Total tax (Form 4720, Part III, line 1)	7b
8a Form 5227 check here	☐	b FMV of assets at end of tax year (Form 5227, Item D)	8b
9a Form 5330 check here	☐	b Tax due (Form 5330, Part II, line 19)	9b
10a Form 8038-CP check here	☐	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☐ I authorize _____ to enter my PIN **Enter five numbers, but do not enter all zeros**

ERO firm name

as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☒ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

30573129137**Do not enter all zeros**

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature _____ Date _____

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8879-TE** (2023)

Form **990-T****Exempt Organization Business Income Tax Return**
(and proxy tax under section 6033(e))

OMB No. 1545-0047

2023Department of the Treasury
Internal Revenue Service

For calendar year 2023 or other tax year beginning _____, and ending _____

Go to **www.irs.gov/Form990T** for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for
501(c)(3) Organizations Only

A ☐ Check box if address changed.	B Exempt under section ☒ 501(c)(3) ☐ 408(e) ☐ 220(e) ☐ 408A ☐ 530(a) ☐ 529(a) ☐ 529A	Print or Type	Name of organization (☐ Check box if name changed and see instructions.) DR. SEUSS FOUNDATION Number, street, and room or suite no. If a P.O. box, see instructions. P.O. BOX 33305 City or town, state or province, country, and ZIP or foreign postal code SAN DIEGO, CA 92163	D Employer identification number 95-6029752 E Group exemption number (see instructions) F ☐ Check box if an amended return.
			C Book value of all assets at end of year 55,778,403.	
G Check organization type ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust ☐ State college/university ☐ 6417(d)(1)(A) Applicable entity				
H Check if filing only to claim ☐ Credit from Form 8941 ☐ Refund shown on Form 2439 ☐ Elective payment amount from Form 3800				
I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation ☐				
J Enter the number of attached Schedules A (Form 990-T) 1				
K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ☐ Yes ☒ No If "Yes," enter the name and identifying number of the parent corporation				
L The books are in care of ALEXANDRIA PAPASAVAS Telephone number 858-877-0737				

Part I Total Unrelated Business Taxable Income

1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) ...	1	169,669.
2 Reserved	2	
3 Add lines 1 and 2	3	169,669.
4 Charitable contributions (see instructions for limitation rules) STMT 17 STMT 18	4	16,867.
5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	152,802.
6 Deduction for net operating loss. See instructions	6	
7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	152,802.
8 Specific deduction (generally \$1,000, but see instructions for exceptions)	8	1,000.
9 Trusts. Section 199A deduction. See instructions	9	
10 Total deductions. Add lines 8 and 9	10	1,000.
11 Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	151,802.

Part II Tax Computation

1 Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21)	1	31,878.
2 Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11, from: ☐ Tax rate schedule or ☐ Schedule D (Form 1041)	2	
3 Proxy tax. See instructions	3	
4 Other tax amounts. See instructions	4	
5 Alternative minimum tax	5	
6 Tax on noncompliant facility income. See instructions	6	
7 Total. Add lines 3 through 6 to line 1 or 2, whichever applies	7	31,878.

Part III Tax and Payments

1a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a			
b Other credits (see instructions)	1b			
c General business credit. Attach Form 3800 (see instructions)	1c			
d Credit for prior-year minimum tax (attach Form 8801 or 8827)	1d			
e Total credits. Add lines 1a through 1d	1e			
2 Subtract line 1e from Part II, line 7	2			31,878.
3a Amount due from Form 4255	3a			
b Amount due from Form 8611	3b			
c Amount due from Form 8697	3c			
d Amount due from Form 8866	3d			
e Other amounts due (see instructions)	3e			
f Total amounts due. Add lines 3a through 3e	3f			0.
4 Total tax. Add lines 2 and 3f (see instructions). ☐ Check if includes tax previously deferred under section 1294. Enter tax amount here	4			31,878.
5 Current net 965 tax liability paid from Form 965-A, Part II, column (k)	5			0.

Part III Tax and Payments (continued)

6 a	Payments: Preceding year's overpayment credited to the current year	6a		
b	Current year's estimated tax payments. Check if section 643(g) election applies ☐	6b	84,900.	
c	Tax deposited with Form 8868	6c	20,000.	
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d		
e	Backup withholding (see instructions)	6e		
f	Credit for small employer health insurance premiums (attach Form 8941)	6f		
g	Elective payment election amount from Form 3800	6g		
h	Payment from Form 2439	6h		
i	Credit from Form 4136	6i		
j	Other (see instructions)	6j		
7	Total payments. Add lines 6a through 6j	7		104,900.
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐	8		76.
9	Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	9		
10	Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	10		72,946.
11	Enter the amount of line 10 you want: Credited to 2024 estimated tax Refunded	11		72,946.

Part IV Statements Regarding Certain Activities and Other Information (see instructions)

1	At any time during the 2023 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here	Yes	No
			X
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust?		X
	If "Yes," see instructions for other forms the organization may have to file.		
3	Enter the amount of tax-exempt interest received or accrued during the tax year \$		
4	Enter available pre-2018 NOL carryovers here \$ Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
5	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		
	Business Activity Code	Available post-2017 NOL carryover	
		\$	
		\$	
		\$	
		\$	
6 a	Reserved for future use		
b	Reserved for future use		

Part V Supplemental Information

Provide any additional information. See instructions.

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer	Date	Title	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed
	CURT J. WELKER	<i>Curt J. Welker</i>	11/14/2024	PTIN
	Firm's name	PKF SAN DIEGO, LLP		Firm's EIN
	Firm's address	2020 CAMINO DEL RIO N STE 1000 SAN DIEGO, CA 92108		Phone no. (619) 238-1040

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No

Form 990-T (2023)

FORM 990-T		CONTRIBUTIONS	STATEMENT 17
DESCRIPTION/KIND OF PROPERTY	METHOD USED TO DETERMINE FMV	AMOUNT	
CHARITABLE CONTRIBUTIONS - PASS-THROUGH S CORPORATION	N/A	300.	
TOTAL TO FORM 990-T, PART I, LINE 4		300.	

FORM 990-T

CONTRIBUTIONS SUMMARY

STATEMENT 18

QUALIFIED CONTRIBUTIONS SUBJECT TO 100% LIMIT
QUALIFIED CONTRIBUTIONS SUBJECT TO 25% LIMIT

CARRYOVER OF PRIOR YEARS UNUSED CONTRIBUTIONS
FOR TAX YEAR 2018
FOR TAX YEAR 2019
FOR TAX YEAR 2020 25,354
FOR TAX YEAR 2021
FOR TAX YEAR 2022

TOTAL CARRYOVER 25,354
TOTAL CURRENT YEAR 10% CONTRIBUTIONS 300

TOTAL CONTRIBUTIONS AVAILABLE 25,654
TAXABLE INCOME LIMITATION AS ADJUSTED 16,867

EXCESS CONTRIBUTIONS 8,787
EXCESS 100% CONTRIBUTIONS 0
TOTAL EXCESS CONTRIBUTIONS 8,787

ALLOWABLE CONTRIBUTIONS DEDUCTION 16,867

TOTAL CONTRIBUTION DEDUCTION 16,867

**SCHEDULE A
(Form 990-T)**

Department of the Treasury
Internal Revenue Service

**Unrelated Business Taxable Income
From an Unrelated Trade or Business**

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

1
OMB No. 1545-0047

2023

Open to Public Inspection for
501(c)(3) Organizations Only

A Name of the organization DR. SEUSS FOUNDATION	B Employer identification number 95-6029752
C Unrelated business activity code (see instructions) 900003	D Sequence: 1 of 1

E Describe the unrelated trade or business **PASS-THROUGH S CORPORATION**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales				
b Less returns and allowances	c Balance	1c		
2 Cost of goods sold (Part III, line 8)		2		
3 Gross profit. Subtract line 2 from line 1c		3		
4 a Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions		4a 0.		
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions		4b		
c Capital loss deduction for trusts		4c		
5 Income (loss) from a partnership or an S corporation (attach statement) STATEMENT 19		5 230,196.		230,196.
6 Rent income (Part IV)		6		
7 Unrelated debt-financed income (Part V)		7		
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)		8		
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)		9		
10 Exploited exempt activity income (Part VIII)		10		
11 Advertising income (Part IX)		11		
12 Other income (see instructions; attach statement)		12		
13 Total. Combine lines 3 through 12		13 230,196.		230,196.

Part II Deductions Not Taken Elsewhere. See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

1 Compensation of officers, directors, and trustees (Part X)	1	
2 Salaries and wages	2	29,487.
3 Repairs and maintenance	3	
4 Bad debts	4	
5 Interest (attach statement). See instructions	5	
6 Taxes and licenses	6	31,040.
7 Depreciation (attach Form 4562). See instructions	7	
8 Less depreciation claimed in Part III and elsewhere on return	8a	8b
9 Depletion	9	
10 Contributions to deferred compensation plans	10	
11 Employee benefit programs	11	
12 Excess exempt expenses (Part VIII)	12	
13 Excess readership costs (Part IX)	13	
14 Other deductions (attach statement)	14	
15 Total deductions. Add lines 1 through 14	15	60,527.
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	169,669.
17 Deduction for net operating loss. See instructions	17	0.
18 Unrelated business taxable income. Subtract line 17 from line 16	18	169,669.

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2023

Part III Cost of Goods Sold

Enter method of inventory valuation

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		Yes ☐ No ☐

Part IV Rent Income (From Real Property and Personal Property Leased With Real Property)

1	Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions. A ☐ _____ B ☐ _____ C ☐ _____ D ☐ _____				
2	Rent received or accrued	A	B	C	D
a	From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b	From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)				
c	Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				
3	Total rents received or accrued. Add line 2c, columns A through D. Enter here and on Part I, line 6, column (A)				0.
4	Deductions directly connected with the income in lines 2a and 2b (attach statement)				
5	Total deductions. Add line 4, columns A through D. Enter here and on Part I, line 6, column (B)				0.

Part V Unrelated Debt-Financed Income (see instructions)

1	Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions. A ☐ _____ B ☐ _____ C ☐ _____ D ☐ _____				
2	Gross income from or allocable to debt-financed property	A	B	C	D
3	Deductions directly connected with or allocable to debt-financed property				
a	Straight line depreciation (attach statement)				
b	Other deductions (attach statement)				
c	Total deductions (add lines 3a and 3b, columns A through D)				
4	Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5	Average adjusted basis of or allocable to debt-financed property (attach statement)				
6	Divide line 4 by line 5	%	%	%	%
7	Gross income reportable. Multiply line 2 by line 6				
8	Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)				0.
9	Allocable deductions. Multiply line 3c by line 6				
10	Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)				0.
11	Total dividends-received deductions included in line 10				0.

Part VI Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization		2. Employer identification number	Exempt Controlled Organizations			6. Deductions directly connected with income in column 5
			3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	
(1)						
(2)						
(3)						
(4)						

Nonexempt Controlled Organizations				
7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on Part I, line 8, column (B).
Totals			0.	0.

Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
	Add amounts in column 2. Enter here and on Part I, line 9, column (A).			Add amounts in column 5. Enter here and on Part I, line 9, column (B).
Totals	0.			0.

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1	Description of exploited activity: _____		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2	
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3	
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4	
5	Gross income from activity that is not unrelated business income	5	
6	Expenses attributable to income entered on line 5	6	
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7	

Schedule A (Form 990-T) 2023

1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

A ☐

B ☐

C ☐

D ☐

Enter amounts for each periodical listed above in the corresponding column.

	A	B	C	D
2 Gross advertising income				
Add columns A through D. Enter here and on Part I, line 11, column (A)				0

a

3 Direct advertising costs by periodical				
a Add columns A through D. Enter here and on Part I, line 11, column (B)	0.			

4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter -0- on line 8.

5	Readership costs				
6	Circulation income				
7	Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter -0-				
8	Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7				

a Add line 8, columns A through D. Enter the greater of the line 8a columns total or -0- here and on Part II, line 13 **0.**

Part X	Compensation of Officers, Directors, and Trustees (see instructions)
---------------	---

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	

Total. Enter here and on Part II, line 1 _____ 0.

Part XI Supplemental Information (see instructions)

[illegible]

FORM 990-T (A)	INCOME (LOSS) FROM S CORPORATIONS	STATEMENT 19
DESCRIPTION		NET INCOME OR (LOSS)
PASS-THROUGH S CORPORATION - ORDINARY BUSINESS INCOME (LOSS)		-285,595.
PASS-THROUGH S CORPORATION - INTEREST INCOME		13,529.
PASS-THROUGH S CORPORATION - DIVIDEND INCOME		2,357.
PASS-THROUGH S CORPORATION - ROYALTIES		625,522.
PASS-THROUGH S CORPORATION - OTHER PORTFOLIO INCOME (LOSS)		-5,237.
PASS-THROUGH S CORPORATION - OTHER INCOME (LOSS)		-120,380.
TOTAL INCLUDED ON SCHEDULE A, PART I, LINE 5		230,196.

SCHEDULE D
(Form 1120)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L,
1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.
Go to www.irs.gov/Form1120 for instructions and the latest information.

OMB No. 1545-0123

2023

Name

DR. SEUSS FOUNDATION

Employer identification number

95-6029752

Did the corporation dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				1.
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37			4	
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824			5	
6 Unused capital loss carryover (attach computation)			6	()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h			7	1.

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				-525.
11 Enter gain from Form 4797, line 7 or 9			11	
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37			12	
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			13	
14 Capital gain distributions			14	
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h			15	-525.

Part III Summary of Parts I and II

16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)	16	
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17	
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the applicable line on other returns	18	0.

Note: If losses exceed gains, see *Capital Losses* in the instructions.

95-6029752

SCHEDULE D
(Form 1120)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L,
1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.
Go to www.irs.gov/Form1120 for instructions and the latest information.

OMB No. 1545-0123

2023

Name

DR. SEUSS FOUNDATION

Employer identification number

95-6029752

Did the corporation dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				1.
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37			4	
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824			5	
6 Unused capital loss carryover (attach computation)			6 ()	
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h			7	1.

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				-525.
11 Enter gain from Form 4797, line 7 or 9			11	
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37			12	
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			13	
14 Capital gain distributions			14	
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h			15	-525.

Part III Summary of Parts I and II

16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)	16	
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17	
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the applicable line on other returns	18	0.

Note: If losses exceed gains, see *Capital Losses* in the instructions.

95-6029752

Underpayment of Estimated Tax by Corporations

Attach to the corporation's tax return.

FORM 990-T

OMB No. 1545-0123

2023Go to www.irs.gov/Form2220 for instructions and the latest information.

Name DR. SEUSS FOUNDATION	Employer identification number 95-6029752
-------------------------------------	---

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	31,878.
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	31,878.
4 Enter the tax shown on the corporation's 2022 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	66,361.
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	31,878.

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	05/15/23	06/15/23	09/15/23	12/15/23
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	7,970.	7,969.	7,970.	7,969.
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		14,000.	14,000.	38,400.
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				4,091.
13 Add lines 11 and 12	13		14,000.	14,000.	42,491.
14 Add amounts on lines 16 and 17 of the preceding column	14		7,970.	1,939.	
15 Subtract line 14 from line 13. If zero or less, enter -0-	15	0.	6,030.	12,061.	42,491.
16 If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-	16		0.	0.	
17 Underpayment. If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18	17	7,970.	1,939.		
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			4,091.	

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 (2023)

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 4/15/2023 and before 7/1/2023	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 6/30/2023 and before 10/1/2023	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 9/30/2023 and before 1/1/2024	25			
26 Underpayment on line 17 x $\frac{\text{Number of days on line 25} \times 8\% (0.08)}{365}$...	26	\$	\$	\$
27 Number of days on line 20 after 12/31/2023 and before 4/1/2024	27	SEE ATTACHED WORKSHEET		
28 Underpayment on line 17 x $\frac{\text{Number of days on line 27} \times 8\% (0.08)}{366}$...	28	\$	\$	\$
29 Number of days on line 20 after 3/31/2024 and before 7/1/2024	29			
30 Underpayment on line 17 x $\frac{\text{Number of days on line 29} \times \%}{366}$	30	\$	\$	\$
31 Number of days on line 20 after 6/30/2024 and before 10/1/2024	31			
32 Underpayment on line 17 x $\frac{\text{Number of days on line 31} \times \%}{366}$	32	\$	\$	\$
33 Number of days on line 20 after 9/30/2024 and before 1/1/2025	33			
34 Underpayment on line 17 x $\frac{\text{Number of days on line 33} \times \%}{366}$	34	\$	\$	\$
35 Number of days on line 20 after 12/31/2024 and before 3/16/2025	35			
36 Underpayment on line 17 x $\frac{\text{Number of days on line 35} \times \%}{365}$	36	\$	\$	\$
37 Add lines 22, 24, 26, 28, 30, 32, 34, and 36	37	\$	\$	\$
38 Penalty. Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 34; or the comparable line for other income tax returns	38			
		\$		76.

* 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-T
UNDERPAYMENT OF ESTIMATED TAX WORKSHEET

Name(s) DR. SEUSS FOUNDATION					Identifying Number 95-6029752
(A) *Date	(B) Amount	(C) Adjusted Balance Due	(D) Number Days Balance Due	(E) Daily Penalty Rate	(F) Penalty
		-0-			
05/15/23	7,970.	7,970.	28	.000191781	43.
06/12/23	-14,000.	-6,030.			
06/15/23	7,969.	1,939.	88	.000191781	33.
09/11/23	-14,000.	-12,061.			
09/15/23	7,970.	-4,091.			
09/30/23	0.	-4,091.	72	.000219178	
12/11/23	-14,000.	-18,091.			
12/15/23	7,969.	-10,122.			
12/15/23	-24,400.	-34,522.			
12/31/23	0.	-34,522.	136	.000218579	
07/02/24	-18,500.	-53,022.			
Penalty Due (Sum of Column F).					76.

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

Alternative Minimum Tax-Corporations

OMB No. 1545-0123

2023

Attach to your tax return.

Go to www.irs.gov/Form4626 for instructions and the latest information.

Name DR. SEUSS FOUNDATION	Employer identification number 95-6029752
-------------------------------------	---

- A** Is the corporation filing this form a member of a controlled group treated as a single employer under sections 59(k)(1)(D) and 52? ☐ Yes ☒ No
If "Yes," the corporation must complete Part V listing the names, EINs, and separate company financial statement income or loss for each member of the controlled group treated as a single employer taken into account in the determination of "applicable corporation" under section 59(k)(1)(D).
- B** Is the corporation filing this form a member of a foreign-parented multinational group (FPMG) within the meaning of section 59(k)(2)(B)? ☐ Yes ☒ No
If "Yes," the corporation must complete Part V listing the names, EINs, and separate company financial statement income or loss for each member of the FPMG under section 59(k)(2)(B).

Part I Applicable Corporation Determination (Report all amounts in U.S. dollars.)
If you have already determined in current or prior years you are an applicable corporation, skip Part I and continue to Part II.

	(a) First Preceding Year Ended	(b) Second Preceding Year Ended	(c) Third Preceding Year Ended
1 Net income or loss per applicable financial statement(s) (AFS) (see inst):			
a Consolidated net income or loss per the AFS of the corporation	1a		
b Include AFS net income or loss of other includible entities (add net income and subtract net loss)	1b		
c Exclude AFS net income or loss of excludible entities (add net loss and subtract net income)	1c		
d Adjustment for certain consolidating entries (see instructions)	1d		
e Specified additional net income or loss item B. Reserved for future use	1e		
f AFS net income or loss of all entities in the test group before adjustments. Combine lines 1a through 1d	1f		
2 Adjustments:			
a Financial statements covering different tax years	2a		
b Corporations that are not included on the taxpayer's consolidated return (see instructions)	2b		
c Pro-rata share of net income from controlled foreign corporations for which the corporation is a U.S. shareholder. If zero or less, enter -0- (see instructions for special rules if completing this form for an FPMG)	2c		
d Amounts that are not effectively connected to a U.S. trade or business (see instructions for special rules if completing this form for an FPMG)	2d		
e Certain taxes (see instructions)	2e		
f Patronage dividends and per-unit retain allocations (cooperatives only)	2f		
g Alaska native corporations	2g		
h Certain credits (see instructions)	2h		
i Mortgage servicing income	2i		
j Tax-exempt entities (organizations subject to tax under section 511)	2j		
k Depreciation	2k		
l Qualified wireless spectrum	2l		
m Covered transactions	2m		
n Adjustments related to bankruptcy and insolvency	2n		
o Certain insurance company adjustments	2o		
p Adjustment P - Reserved for future use	2p		
q Adjustment Q - Reserved for future use	2q		
r Adjustment R - Reserved for future use	2r		
s Adjustment S - Reserved for future use	2s		
z Other (see instructions)	2z		
3 Specified adjustment. Reserved for future use	3		
4 Total adjustments. Combine lines 2a through 2z	4		
5 AFSI. Combine lines 1f and 4	5		
6 AFSI of first, second, and third preceding tax years. Combine columns (a), (b), and (c) of line 5	6		
7 3-year average annual AFSI (see instructions)	7		

Part I **Applicable Corporation Determination** (Report all amounts in U.S. dollars.) (continued)

- 8** Is line 7 more than \$1 billion?
☐ **Yes.** Continue to line 9.
☐ **No.** STOP here and attach to your tax return.
- 9** Is the corporation a member of an FPMG within the meaning of section 59(k)(2)(B)?
☐ **Yes.** Continue to line 10.
☐ **No.** Continue to Part II.

	(a) First Preceding Year Ended	(b) Second Preceding Year Ended	(c) Third Preceding Year Ended
10 AFSI for purposes of the \$100 million test before adjustments:			
a AFSI from line 5	10a		
b Aggregation differences (see instructions)	10b		
c Total AFSI for purposes of the \$100 million test before adjustments. Combine lines 10a and 10b	10c		
11 Adjustments:			
a Income not effectively connected to a U.S. trade or business	11a		
b Pro-rata share of CFC net income described in section 56A(c)(3) (attach worksheet) (see instructions)	11b		
c Reserved for future use - Other adjustments 1	11c		
d Reserved for future use - Other adjustments 2	11d		
12 Total adjustments. Combine lines 11a and 11b	12		
13 Total AFSI for purposes of the \$100 million test. Combine lines 10c and 12	13		
14 AFSI of first, second, and third preceding tax years. Combine columns (a), (b), and (c) of line 13			14
15 3-year average annual AFSI for purposes of the \$100 million test			15
16 Is line 15 \$100 million or more? ☐ Yes. Continue to Part II. ☐ No. STOP here. Attach to your tax return.			

Form **4626** (2023)

Part II Corporate Alternative Minimum Tax

1	Net income or loss per applicable financial statement(s) (AFS) (see instructions):		
a	Consolidated net income or loss per the AFS of the corporation	1a	151,802.
b	Include AFS net income or loss of other includible entities (add net income and subtract net loss)	1b	
c	Exclude AFS net income or loss of excludible entities (add net loss and subtract net income)	1c	
d	Adjustment for certain consolidating entries (see instructions)	1d	
e	Specified additional net income or loss item D. Reserved for future use	1e	
f	AFS net income or loss before adjustments. Combine lines 1a through 1d	1f	151,802.
2	Adjustments:		
a	Financial statements covering different tax years	2a	
b	Reserved for future use - Adjustment 2b	2b	
c	Corporations that are not included on the taxpayers - consolidated return (see instructions)	2c	
d	The corporation's distributive share of adjusted financial statement income of partnerships	2d	
e	Pro-rata share of net income from controlled foreign corporations for which the corporation is a U.S. shareholder. If zero or less, enter -0-. (See instructions)	2e	
f	Amounts that are not effectively connected to a U.S. trade or business	2f	
g	Certain taxes. Enter the amount from Part III, line 7	2g	
h	Patronage dividends and per-unit retain allocations (cooperatives only)	2h	
i	Alaska native corporations	2i	
j	Certain credits (see instructions)	2j	
k	Mortgage servicing income	2k	
l	Covered benefit plans described in section 56A(c)(11)(B)	2l	
m	Tax-exempt entities (organizations subject to tax under section 511)	2m	
n	Depreciation	2n	
o	Qualified wireless spectrum	2o	
p	Covered transactions	2p	
q	Adjustments related to bankruptcy and insolvency	2q	
r	Certain insurance company adjustments	2r	
s	AFSI adjustment S - Reserved for future use	2s	
t	AFSI adjustment T - Reserved for future use	2t	
u	AFSI adjustment U - Reserved for future use	2u	
z	Other (see instructions) STATEMENT 22 *	2z	16,567.
3	Total adjustments. Combine lines 2a through 2z	3	16,567.
4	AFSI before financial statement net operating loss carryover. Combine lines 1f and 3	4	168,369.
5	Financial statement net operating loss (FSNOL) (see instructions)	5	
6	AFSI. Subtract line 5 from line 4. If zero or less, enter -0-	6	168,369.
7	Multiply line 6 by 15% (0.15)	7	25,255.
8	Corporate alternative minimum tax foreign tax credit (CAMT FTC). Enter amount from Part IV, Section I, line 6 (see inst)	8	
9	Tentative minimum tax. Subtract line 8 from line 7. If zero or less, enter -0-	9	25,255.
10	Regular tax liability (see instructions)	10	31,878.
11	Base erosion minimum tax (see instructions)	11	0.
12	Combine lines 10 and 11	12	31,878.
13	Alternative minimum tax. Subtract line 12 from line 9. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return	13	0.

Part III Adjustment for Certain Taxes Under Section 56A(c)(5)

1	Current income tax provision - Foreign	1	
2	Current income tax provision - Federal	2	
3	Deferred income tax provision - Foreign	3	
4	Deferred income tax provision - Federal	4	
5	Income taxes included in equity method investment income	5	
6a	Adjustment A - Reserved for future use	6a	
b	Adjustment B - Reserved for future use	6b	
c	Adjustment C - Reserved for future use	6c	
d	Adjustment D - Reserved for future use	6d	
e	Adjustment E - Reserved for future use	6e	
f	Adjustment F - Reserved for future use	6f	
g	Adjustment G - Reserved for future use	6g	
h	Adjustment H - Reserved for future use	6h	
z	Income taxes in other places	6z	
7	Total. Combine lines 1 through 6z. Enter here and on Part II, line 2g	7	

Part IV Alternative Minimum Tax - Corporations Foreign Tax Credit**Section I - AMT Foreign Tax Credit**

1	Domestic corporation AMT foreign income taxes:			
a	Total foreign taxes paid or accrued as reported on Form 1118, Schedule B, Part I, column 2(j)	1a		
b	Adjustment	1b		
c	Adjustment	1c		
d	Adjustment	1d		
e	Adjustment	1e		
f	Adjustment	1f		
g	Adjustment	1g		
2	Total domestic corporation AMT foreign income taxes. Combine lines 1a through 1g		2	
3	Allowable controlled foreign corporation (CFC) AMT foreign income taxes:			
a	Pro-rata share of CFC AMT foreign income taxes from Part IV, Section II, line 11, column (n)	3a		
b	Carryover of excess foreign taxes (from Part IV, Section III, line 4, column (vii))	3b		
c	Total CFC AMT foreign income taxes. Add lines 3a and 3b		3c	
d	Percentage specified in section 55(b)(2)(A)(i)	3d	15%	
e	Pro-rata share of CFC net income described in section 56A(c)(3) (attach worksheet) (see instructions)	3e		
f	CFC AMT foreign tax credit limitation (multiply line 3d by line 3e)		3f	
g	Allowable CFC AMT foreign income taxes (lesser of line 3c or line 3f)		3g	
4	CAMT FTC Line 4 - Reserved for future use		4	
5	CAMT FTC Line 5 - Reserved for future use		5	
6	Total AMT foreign income taxes. Combine lines 2 and 3g. Enter this amount on Part II, line 8		6	

Form **4626** (2023)

FORM 4626

AMT CONTRIBUTION LIMITATION

STATEMENT 20

1) AFS INCOME BEFORE FSNOL, CHARITABLE CONTRIBUTIONS	151,802
2) ADD: OTHER AMT ADJUSTMENT AND PREFERENCE ITEMS OTHER THAN CHARITABLE CONTRIBUTIONS	-16,567
3) PREADJUSTMENT AFSI BEFORE CHARITABLE DEDUCTIONS AND FSNOL	135,235
4) CONTRIBUTION LIMITATION TO CALCULATE 80% AFSI LIMITATION FOR FSNOL(LINE 10 PLUS SPECIAL DEDUCTIONS NOT PREVIOUSLY INCLUDED IN THE LINE 3 ABOVE, MULTIPLIED BY 10%).	13,524
5) TOTAL AVAILABLE CONTRIBUTIONS	300
6) CONTRIBUTION DEDUCTION TO CALCULATE 80% AFSI LIMITATION FOR FSNOL (LESSER OF LINE 4 OR LINE 5)	300
7) AFSI FOR PURPOSES OF 80% FSNOL LIMITATION (LINE 3 LESS LINE 6)	134,935
8) FSNOL LIMITATION (80% OF LINE 7)	107,948
9) TOTAL FSNOL AVAILABLE	0
10) AMT FSNOL (LESSER OF LINE 8 OR LINE 9)	0
11) AFSI FOR CHARITABLE DEDUCTION LIMITATION (LINE 6 PLUS SPECIAL DEDUCTIONS LESS AMT FSNOL ON LINE 10) . .	135,235
12) 10% OF LINE 11	13,524
13) AFSI CHARITABLE DEDUCTION (LESSER OF LINE 5 OR LINE 12) . .	300
14) REGULAR CONTRIBUTION DEDUCTION	16,867
15) AFSI CONTRIBUTION ADJUSTMENT (LINE 14 LESS LINE 13)	16,567

FORM 4626	AMT CONTRIBUTIONS	STATEMENT 21
CARRYOVER OF PRIOR YEARS UNUSED CONTRIBUTIONS		
FOR TAX YEAR 2018		
FOR TAX YEAR 2019		
FOR TAX YEAR 2020		
FOR TAX YEAR 2021		
FOR TAX YEAR 2022		
TOTAL CARRYOVER		
CURRENT YEAR CONTRIBUTIONS		300
TOTAL CONTRIBUTIONS		300
10% OF TAXABLE INCOME AS ADJUSTED		13,524
EXCESS CONTRIBUTIONS		0
ALLOWABLE CONTRIBUTIONS		300

FORM 4626	OTHER AMT ADJUSTMENTS	STATEMENT 22
-----------	-----------------------	--------------

DESCRIPTION	AMOUNT
CHARITABLE CONTRIBUTIONS	16,567.
TOTAL TO FORM 4626, LINE 2Z	16,567.

2023

California Exempt Organization
Annual Information Return

199

Calendar Year 2023 or fiscal year beginning (mm/dd/yyyy)

, and ending (mm/dd/yyyy)

Corporation/Organization name

DR. SEUSS FOUNDATION

Additional information. See instructions.

California corporation number

0365681

FEIN

95-6029752

Street address (suite or room)

P.O. BOX 33305

City

SAN DIEGO

State

CA

ZIP code

92163

Foreign country name

Foreign province/state/county

Foreign postal code

- A** First return ☐ Yes ☒ No
- B** Amended return ☐ Yes ☒ No
- C** IRC Section 4947(a)(1) trust ☐ Yes ☒ No
- D** Final information return?
- ☐ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized
- Enter date: (mm/dd/yyyy) •
- E** Check accounting method: (1) ☐ Cash (2) ☒ Accrual (3) ☐ Other
- F** Federal return filed? (1) • ☒ 990T (2) • ☒ 990PF (3) • ☐ Sch H (990)
- (4) ☐ Other 990 series
- G** Is this a group filing? See instructions ☐ Yes ☒ No
- H** Is this organization in a group exemption ☐ Yes ☒ No
- If "Yes," what is the parent's name?

- I** Did the organization have any changes to its guidelines not reported to the FTB? See instructions ☐ Yes ☒ No
- J** If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions. ☐ Yes ☒ No
- K** Is the organization exempt under R&TC Section 23701g? ☐ Yes ☒ No
- If "Yes," enter the gross receipts from nonmember sources \$
- L** Is the organization a limited liability company? ☐ Yes ☒ No
- M** Did the organization file Form 100 or Form 109 to report taxable income? ☒ Yes ☐ No
- N** Is the organization under audit by the IRS or has the IRS audited in a prior year? ☐ Yes ☒ No
- O** Is federal Form 1023/1024 pending? ☐ Yes ☒ No
- Date filed with IRS

Part I Complete Part I unless not required to file this form. See General Information B and C.

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8	1	10,512,838	00
	2	Gross dues and assessments from members and affiliates	2		00
	3	Gross contributions, gifts, grants, and similar amounts received	3		00
	4	Total gross receipts for filing requirement test. Add line 1 through line 3.			
		This line must be completed. If the result is less than \$50,000, see General Information B	4	10,512,838	00
	5	Cost of goods sold	5		00
	6	Cost or other basis, and sales expenses of assets sold	6	9,740,789	00
	7	Total costs. Add line 5 and line 6	7	9,740,789	00
8	Total gross income. Subtract line 7 from line 4	8	772,049	00	
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18	9	2,887,083	00
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	-2,115,034	00
Payments	11	Total payments	11		00
	12	Use tax. See General Information K	12		00
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11	13		00
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12	14		00
	15	Penalties and interest. See General Information J	15		00
	16	Balance due. Add line 12 and line 15. Then subtract line 11 from the result	16		00
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
	Signature of officer	Title EXECUTIVE DIRE	Date	• Telephone	
Paid Preparer's Use Only	Preparer's signature	Date 11/14/2024	Check if self-employed	• PTIN P00399137	
	Firm's name (or yours, if self-employed) and address			• Firm's FEIN 81-3391684	
					• Telephone (619) 238-1040
May the FTB discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No					

Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts - complete Part II or furnish substitute information.

328951 12-26-23

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	•	1		00
	2	Interest	•	2	69,201	00
	3	Dividends	•	3	1,008,723	00
	4	Gross rents	•	4		00
	5	Gross royalties	•	5		00
	6	Gross amount received from sale of assets (See instructions)	•	6	8,655,849	00
	7	Other income	•	7	779,065	00
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	•	8	10,512,838	00
	9	Contributions, gifts, grants, and similar amounts paid	•	9	2,000,000	00
	10	Disbursements to or for members	•	10		00
	11	Compensation of officers, directors, and trustees	•	11	255,957	00
	12	Other salaries and wages	•	12	38,912	00
	13	Interest	•	13		00
	14	Taxes	•	14	94,481	00
	15	Rents	•	15	6,000	00
	16	Depreciation and depletion (See instructions)	•	16		00
	17	Other expenses and disbursements	•	17	491,733	00
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	•	18	2,887,083	00

Schedule L Balance Sheet

Beginning of taxable year

End of taxable year

Assets	(a)	(b)	(c)	(d)
1 Cash		3,246,541	•	2,717,583
2 Net accounts receivable			•	
3 Net notes receivable			•	
4 Inventories			•	
5 Federal and state government obligations			•	
6 Investments in other bonds			•	
7 Investments in stock			•	
8 Mortgage loans			•	
9 Other investments STMT 5		44,497,240	•	52,956,091
10 a Depreciable assets				
b Less accumulated depreciation				
11 Land			•	
12 Other assets STMT 6		22,500	•	104,729
13 Total assets		47,766,281		55,778,403
Liabilities and net worth				
14 Accounts payable		30,230	•	4,000
15 Contributions, gifts, or grants payable		2,070,506	•	2,161,638
16 Bonds and notes payable			•	
17 Mortgages payable			•	
18 Other liabilities STMT 7		56,614		42,710
19 Capital stock or principal fund			•	
20 Paid-in or capital surplus. Attach reconciliation			•	
21 Retained earnings or income fund		45,608,931	•	53,570,055
22 Total liabilities and net worth		47,766,281		55,778,403

Schedule M-1 Reconciliation of income per books with income per return

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

1 Net income per books	• -2,115,034	7 Income recorded on books this year not included in this return. Attach schedule	•
2 Federal income tax	•	8 Deductions in this return not charged against book income this year. Attach schedule	•
3 Excess of capital losses over capital gains	•	9 Total. Add line 7 and line 8	
4 Income not recorded on books this year. Attach schedule	•	10 Net income per return. Subtract line 9 from line 6	-2,115,034
5 Expenses recorded on books this year not deducted in this return. Attach schedule	•		
6 Total. Add line 1 through line 5	-2,115,034		

CA 199	GROSS AMOUNT FROM SALE OF INVESTMENT PROPERTY			STATEMENT	1
DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED		
JPM ACC # 2009	11/22/22	12/12/23	PURCHASED		
	COST OR OTHER BASIS	DEPREC.	EXPENSE OF SALE	GROSS SALES PRICE	
	44,550.	0.	0.	45,373.	
DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED		
JPM ACC # 2009	07/20/20	12/12/23	PURCHASED		
	COST OR OTHER BASIS	DEPREC.	EXPENSE OF SALE	GROSS SALES PRICE	
	687,660.	0.	0.	601,787.	
DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED		
JPM ACC # 4005	07/21/22	12/18/23	PURCHASED		
	COST OR OTHER BASIS	DEPREC.	EXPENSE OF SALE	GROSS SALES PRICE	
	380,067.	0.	0.	390,931.	
DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED		
JPM ACC # 4005	10/27/20	12/18/23	PURCHASED		
	COST OR OTHER BASIS	DEPREC.	EXPENSE OF SALE	GROSS SALES PRICE	
	296,984.	0.	0.	257,293.	
DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED		
JPM ACC # 5002	01/19/23	12/20/23	PURCHASED		
	COST OR OTHER BASIS	DEPREC.	EXPENSE OF SALE	GROSS SALES PRICE	
	1,648,466.	0.	0.	1,620,657.	

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED	
JPM ACC # 5002	08/25/21	12/20/23	PURCHASED	
	COST OR OTHER BASIS	DEPREC.	EXPENSE OF SALE	GROSS SALES PRICE
	5,083,082.	0.	0.	4,497,251.

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED	
JPM ACC # 8002	07/13/20	09/05/23	PURCHASED	
	COST OR OTHER BASIS	DEPREC.	EXPENSE OF SALE	GROSS SALES PRICE
	1,599,980.	0.	0.	1,242,557.

TOTAL ON FORM 199, PG 2, LINE 6	9,740,789.	0.	0.	8,655,849.
---------------------------------	------------	----	----	------------

CA 199	OTHER INCOME	STATEMENT	2
--------	--------------	-----------	---

DESCRIPTION	AMOUNT
DR. SEUSS ENTERPRISES, L.P. K-1 INVESTMENT INCOME	549,693.
GEISEL-SEUSS ENTERPRISES, INC. K-1 INVESTMENT INCOME	229,372.
TOTAL TO FORM 199, PART II, LINE 7	779,065.

CA 199	COMPENSATION OF OFFICERS, DIRECTORS AND TRUSTEES	STATEMENT	3
--------	--	-----------	---

NAME AND ADDRESS	TITLE AND AVERAGE HRS WORKED/WK	COMPENSATION
CLAUDIA PRESCOTT P.O. BOX 33305 SAN DIEGO, CA 92163	PRESIDENT EMERITA 1.00	0.
BRIAN SCHOTTLAENDER P.O. BOX 33305 SAN DIEGO, CA 92163	PRESIDENT 1.00	0.
JAY HILL P.O. BOX 33305 SAN DIEGO, CA 92163	EXECUTIVE DIRECTOR 40.00	181,325.
TED OWENS P.O. BOX 33305 SAN DIEGO, CA 92163	VICE PRESIDENT 1.00	0.
SATOMI SAITO P.O. BOX 33305 SAN DIEGO, CA 92163	TREASURER 1.00	0.
KATIE RAST P.O. BOX 33305 SAN DIEGO, CA 92163	SECRETARY 1.00	0.
LUCIA WIECHERS GARAY P.O. BOX 33305 SAN DIEGO, CA 92163	TRUSTEE 1.00	0.
BRIEA EMORY P.O. BOX 33305 SAN DIEGO, CA 92163	PROGRAM MANAGER 40.00	74,632.
TOTAL TO FORM 199, PART II, LINE 11		255,957.

CA 199	OTHER EXPENSES	STATEMENT	4
--------	----------------	-----------	---

DESCRIPTION	AMOUNT
PENSION PLANS, EMPLOYEE BENEFITS	70,996.
LEGAL FEES	75,227.
ACCOUNTING FEES	69,644.
OTHER PROFESSIONAL FEES	186,628.
INSURANCE	6,627.

DR. SEUSS FOUNDATION	95-6029752
OFFICE SUPPLIES	52,969.
MARKETING	29,642.
TOTAL TO FORM 199, PART II, LINE 17	491,733.

CA 199	OTHER INVESTMENTS	STATEMENT	5
DESCRIPTION	BEG. OF YEAR	END OF YEAR	
JPMORGAN FIXED INCOME	3,926,488.	6,299,789.	
JPMORGAN MUTUTAL FUNDS	35,664,191.	40,135,747.	
INVESTMENT IN SUBSIDIARIES	4,906,561.	6,520,555.	
TOTAL TO FORM 199, SCHEDULE L, LINE 9	44,497,240.	52,956,091.	

CA 199	OTHER ASSETS	STATEMENT	6
DESCRIPTION	BEG. OF YEAR	END OF YEAR	
OTHER ASSETS	22,500.	0.	
FSA HOLDING ACCOUNT	0.	2,265.	
OTHER RECEIVABLES	0.	102,464.	
TOTAL TO FORM 199, SCHEDULE L, LINE 12	22,500.	104,729.	

CA 199	OTHER LIABILITIES	STATEMENT	7
DESCRIPTION	BEG. OF YEAR	END OF YEAR	
ACCRUED EXPENSES	36,293.	39,816.	
PAYROLL & BENEFITS LIABILITIES:401K PAYABLE	21,655.	178.	
PAYROLL & BENEFITS LIABILITIES:FSA WITHHOLDING	1,187.	0.	
PAYROLL & BENEFITS LIABILITIES	-2,521.	0.	
CHASE CREDIT CARD	0.	2,572.	
PAYROLL & BENEFITS LIABILITIES:HEALTH & LIFE INSURANCE	0.	144.	
TOTAL TO FORM 199, SCHEDULE L, LINE 18	56,614.	42,710.	

CA 199	FUND BALANCES	STATEMENT	8
DESCRIPTION	BEG. OF YEAR	END OF YEAR	
NET ASSETS WITHOUT DONOR RESTRICTIONS	45,608,931.	53,570,055.	
TOTAL TO FORM 199, SCHEDULE L, LINE 21	45,608,931.	53,570,055.	

CA 199	CASH CONTRIBUTIONS, GIFTS, GRANTS AND SIMILAR AMOUNTS PAID	STATEMENT	9
--------	---	-----------	---

ACTIVITY CLASSIFICATION: SUPPORT LITERACY, LITERATURE, AND EDUCATION

<u>DONEES NAME AND ADDRESS</u>	<u>RELATIONSHIP</u>	<u>AMOUNT</u>
SAN DIEGO FOUNDATION 2508 HISTORIC DECATUR RD STE 200, SAN DIEGO, CA 92106	N/A	2,000,000.

ORGANIZATIONAL STATUS: PC

TOTAL FOR THIS ACTIVITY	2,000,000.
-------------------------	------------

TOTAL INCLUDED ON FORM 199, PART II, LINE 9	<u>2,000,000.</u>
---	-------------------

TAXABLE YEAR

2023**California e-file Return Authorization for
Exempt Organizations**

FORM

8453-EO

Exempt Organization name

Identifying number

DR. SEUSS FOUNDATION**95-6029752****Part I Electronic Return Information** (whole dollars only)

1	Total gross receipts or unrelated business taxable income (Form 199, line 4 or Form 109, line 5)	1	10,512,838
2	Total gross income or total tax (Form 199, line 8 or Form 109, line 14)	2	772,049
3	Total expenses and disbursements (Form 199, line 9)	3	2,887,083
4	Tax due (Form 109, line 23)	4	
5	Overpayment (Form 109, line 24)	5	

Part II Settle Your Account Electronically for Taxable Year 2023

- 6** ☐ Direct Deposit of refund (Form 109 only.)
- 7** ☐ Electronic funds withdrawal **7a** Amount **7b** Withdrawal date (mm/dd/yyyy)

Part III Schedule of Estimated Tax Payments for Taxable Year 2024 (These are NOT installment payments for the current amount the exempt organization owes.)

	First Payment	Second Payment	Third Payment	Fourth Payment
8 Amount				
9 Withdrawal Date				

Part IV Banking Information (Have you verified the exempt organization's banking information?)

- 10** Routing number _____
- 11** Account number _____ **12** Type of account: ☐ Checking ☐ Savings

Part V Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 6, I declare that the bank account specified in Part IV for the direct deposit refund agrees with the authorization stated on my return. If I check Part II, box 7, I authorize an electronic funds withdrawal for the amount listed on line 7a and any estimated payment amounts listed on Part III, line 8 from the bank account specified in Part IV.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2023 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's tax liability, the exempt organization will remain liable for the tax liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay or the date when the refund was sent.**

**Sign
Here**

Signature of officer

Date

**EXECUTIVE DIRECTOR**

Title

Part VI Declaration of Electronic Return Originator (ERO) and Paid Preparer.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB. I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2023 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO	ERO's signature	Date	Check if also paid preparer ☒	Check if self-employed ☐	ERO's PTIN P00399137
Must Sign	Firm's name (or yours if self-employed) and address	PKF SAN DIEGO, LLP 2020 CAMINO DEL RIO N STE 1000 SAN DIEGO, CA			Firm's FEIN 81-3391684
					ZIP code 92108

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer	Paid preparer's signature	Date	Check if self-employed ☐	Paid preparer's PTIN
Must Sign	Firm's name (or yours if self-employed) and address	Firm's FEIN		
		ZIP code		

2023

California Exempt Organization
Business Income Tax Return

109

Calendar Year 2023 or fiscal year beginning (mm/dd/yyyy), and ending (mm/dd/yyyy)

Corporation/Organization name
DR. SEUSS FOUNDATION California corporation number
0365681Additional information. See instructions. FEIN
95-6029752Street address (suite/room no.)
P.O. BOX 33305 PMB no.City (If the corporation has a foreign address, see instructions.) State ZIP code
SAN DIEGO CA 92163

Foreign country name Foreign province/state/county Foreign postal code

- A** First return filed? ☐ Yes ☒ No
- B** Is this an education IRA within the meaning of R&TC Section 23712? ☐ Yes ☒ No
- C** Is the organization under audit by the IRS or has the IRS audited in a prior year? ☐ Yes ☒ No
- D** Final return?
☐ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized
Enter date (mm/dd/yyyy)
- E** Amended return? ☐ Yes ☒ No
- F** Accounting method used: (1) ☐ Cash (2) ☒ Accrual (3) ☐ Other
- G** Nature of trade or business
- H** Is the organization a non-exempt charitable trust as described in IRC Section 4947(a)(1)? ☐ Yes ☒ No
- I** Is this organization claiming any former Enterprise Zone (EZ), Local Agency Military Base Recovery Area (LAMBRA), Targeted Tax Area (TTA), or Manufacturing Enhancement Area (MEA) tax benefits? ☐ Yes ☒ No
- J** Is this organization a qualified pension, profit-sharing, or stock bonus plan as described in IRC Section 401(a)? ☐ Yes ☒ No
- K** Unrelated Business Activity (UBA) code **900099**
- L** Is this a hospital? ☐ Yes ☒ No
If "Yes," attach federal Schedule H (Form 990)

Taxable Corporation	1	Unrelated business taxable income from Side 2, Part II, line 30	•	1	177,917	00
	2	Mult. In 1 by the avg. apport. pctg % from the Sch. R, Apport. Formula Wksht, Part A, In 2 or Part B, In 5. See instr.	•	2		00
	3	Enter the lesser amt from In 1 or In 2. If the unrelated bus. activity is wholly in CA and Sch. R was not compltd, enter the amt from In 1	•	3	177,917	00
Taxable Trust	4	Unrelated business taxable income from Side 2, Part II, line 30	•	4		00
Tax Computation	5	Unrelated business taxable income from line 3 or line 4	•	5	177,917	00
	6	EZ, LAMBRA, or TTA NOL carryover deduction	•	6		00
	7	Net Operating Loss deduction. See General Information N	•	7		00
	8	Add line 6 and line 7	•	8		00
	9	Net unrelated business taxable income. Subtract line 8 from line 5	•	9	177,917	00
	10	Tax 8.84 % x line 9. See General Information J	•	10	15,728	00
	11	Tax credits from Schedule B. See instructions	•	11		00
Total Tax	12	Balance. Subtract line 11 from line 10. If line 11 is greater than line 10, enter -0-	•	12	15,728	00
	13	Alternative minimum tax. See General Information O	•	13		00
	14	Total tax. Add line 12 and line 13	•	14	15,728	00
Payments	15	Overpayment from a prior year allowed as a credit	•	15	2,088	00
	16	2023 estimated tax payments. See instructions	•	16	27,812	00
	17	Withholding (Form 592-B and/or 593). See instructions	•	17		00
	18	Amount paid with extension (form FTB 3539)	•	18		00
	19	Total payments and credits. Add line 15 through line 18	•	19	29,900	00
Use Tax/ Tax Due/ Overpayment	20	Use tax. See instructions	•	20		00
	21	Payments balance. If line 19 is more than line 20, subtract line 20 from line 19	•	21	29,900	00
	22	Use tax balance. If line 20 is more than line 19, subtract line 19 from line 20	•	22		00
	23	Tax due. Subtract line 21 from line 14. Pay entire amount with return. See instructions	•	23		00
	24	Overpayment. Subtract line 14 from line 21. See instructions	•	24	14,000	00
	25	Enter amount of line 24 to be applied to 2024 estimated tax	•	25	14,000	00

Refund or Amount Due	26	Refund. If line 25 is less than line 24, then subtract line 25 from line 24	•	26		00
	a Fill in the account information to have the refund directly deposited. Routing number			•	26a	
	b Type: Checking ☐ Savings ☐ c Account Number			•	26c	
	27	Penalties and interest. See General Information M	•	27	172	00
	28	• ☐ Check if estimate penalty computed using Exception B or C and attach form FTB 5806				
	29	Total amount due. Add line 22, line 23, line 25, and line 27, then subtract line 24	•	29		00

Unrelated Business Taxable Income**Part I Unrelated Trade or Business Income**

1	a Gross receipts or gross sales	b Less returns and allowances	c Balance	•	1c		00
2	Cost of goods sold and/or operations (Schedule A, line 7)			•	2		00
3	Gross profit. Subtract line 2 from line 1c			•	3		00
4	a Capital gain net income. See Specific Line Instructions - Trusts attach Schedule D (541)			•	4a		00
	b Net gain (loss) from Schedule D-1, Part II			•	4b		00
	c Capital loss deduction for trusts			•	4c		00
5	Income (or loss) from partnerships, limited liability companies, or S corporations. See Specific Line Instructions. Attach Schedule K-1 (565, 568, or 100S) or similar schedule			•	5	229,372	00
6	Rental income (Schedule C)			•	6		00
7	Unrelated debt-financed income (Schedule D)			•	7		00
8	Investment income of an R&TC Section 23701g, 23701i, or 23701n organization (Schedule E)			•	8		00
9	Interest, Annuities, Royalties and Rents from controlled organizations (Schedule F)			•	9		00
10	Exploited exempt activity income (Schedule G)			•	10		00
11	Advertising income (Schedule H, Part III, Column A)			•	11		00
12	Other income. Attach schedule			•	12		00
13	Total unrelated trade or business income. Add line 3 through line 12			•	13	229,372	00

Part II Deductions Not Taken Elsewhere (Except for contributions, deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors, and trustees from Schedule I	•	14		00
15	Salaries and wages	•	15	29,487	00
16	Repairs	•	16		00
17	Bad debts	•	17		00
18	Interest. Attach schedule	•	18		00
19	Taxes. Attach schedule	•	19	1,199	00
20	Contributions. See instructions and attach schedule	•	20	19,769	00
21	a Depreciation (Corporations and Associations - Schedule J) (Trusts - form FTB 3885F)	•	21a		00
	b Less: depreciation claimed on Schedule A. See instructions	•	21b		00
22	Depletion. Attach schedule	•	22		00
23	a Contributions to deferred compensation plans	•	23a		00
	b Employee benefit programs. See instructions	•	23b		00
24	Other deductions. Attach schedule	•	24		00
25	Total deductions. Add line 14 through line 24	•	25	50,455	00
26	Unrelated business taxable income before allowable excess advertising costs. Subtract line 25 from line 13	•	26	178,917	00
27	Excess advertising costs (Schedule H, Part III, Column B)	•	27		00
28	Unrelated business taxable income before specific deduction. Subtract line 27 from line 26	•	28	178,917	00
29	Specific deduction. See instructions	•	29	1,000	00
30	Unrelated business taxable income. Subtract line 29 from line 28. If line 28 is a loss, enter line 28	•	30	177,917	00

Sign Here	Our privacy notice can be found in annual tax booklets or online. Go to ftb.ca.gov/privacy to learn about our privacy policy statement, or go to ftb.ca.gov/forms and search for 1131 to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code 948 when instructed.			
	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.			
Paid Preparer's Use Only	Signature of officer	Title EXECUTIVE DIRECTOR	Date	• Telephone
	Preparer's signature	Date 11/14/2024	Check if self-employed ☐	• PTIN P00399137
	Firm's name (or yours, if self-employed)	• Firm's FEIN 81-3391684		
	and address PKF SAN DIEGO, LLP 2020 CAMINO DEL RIO N STE 1000 SAN DIEGO, CA 92108	• Telephone (619) 238-1040		
May the FTB discuss this return with the preparer shown above? See instructions				• ☒ Yes ☐ No

Schedule A Cost of Goods Sold and/or Operations.

Method of inventory valuation (specify)

N/A

1	Inventory at beginning of year	1		00
2	Purchases	2		00
3	Cost of labor	3		00
4	a Additional IRC Section 263A costs. Attach schedule	4a		00
	b Other costs. Attach schedule	4b		00
5	Total. Add line 1 through line 4b	5		00
6	Inventory at end of year	6		00
7	Cost of goods sold and/or operations. Subtract line 6 from line 5. Enter here and on Side 2, Part I, line 2	7		00

Do the rules of IRC Section 263A (with respect to property produced or acquired for resale) apply to this organization? ☐ Yes ☒ No

Schedule B Tax Credits.

1	Enter credit name	code	1		00
2	Enter credit name	code	2		00
3	Enter credit name	code	3		00
4	Total. Add line 1 through line 3. If claiming more than 3 credits, enter the total of all claimed credits on line 4. Enter here and on Side 1, line 11		4		00

Schedule K Add-On Taxes or Recapture of Tax. See instructions.

1	Interest computation under the look-back method for completed long-term contracts. Attach form FTB 3834	1		00
2	Interest on tax attributable to installment: a Sales of certain timeshares or residential lots	2a		00
	b Method for non-dealer installment obligations	2b		00
3	IRC Section 197(f)(9)(B)(ii) election to recognize gain on the disposition of intangibles	3		00
4	Credit recapture. Credit name	4		00
5	Total. Combine the amounts on line 1 through line 4. See instructions	5		00

Schedule R Apportionment Formula Worksheet. Use only for unrelated trade or business amounts.**Part A. Standard Method - Single-Sales Factor Formula.** Complete this part only if the corporation uses the single-sales factor formula.

	(a) Total within and outside California	(b) Total within California	(c) Percent within California [(b) ÷ (a)] x 100
1 Total sales	•	•	
2 Apportionment percentage. Divide total sales column (b) by total sales column (a) and multiply the result by 100. Enter the result here and on Form 109, Side 1, line 2.			•

Part B. Three Factor Formula. Complete this part only if the corporation uses the three-factor formula.

	(a) Total within and outside California	(b) Total within California	(c) Percent within California [(b) ÷ (a)] x 100
1 Property factor: See instructions	•	•	•
2 Payroll factor: Wages and other compensation of employees	•	•	•
3 Sales factor: Gross sales and/or receipts less returns and allowances	•	•	•
4 Total percentage: Add the percentages in column (c)			
5 Average apportionment percentage: Divide the factor on line 4 by 3 and enter the result here and on Form 109, Side 1, line 2. See instructions for exceptions			•

Schedule C Rental Income from Real Property and Personal Property Leased with Real Property

For rental income from debt-financed property, use Schedule D, R&TC Section 23701g, Section 23701i, and Section 23701n organizations. See instructions for exceptions.

(a) Description of property	(b) Rent received or accrued	(c) Percentage of rent attributable to personal property
		%
		%
		%

(d) Complete if any item in column (c) is more than 50%, or for any item if the rent is determined on the basis of profit or income		(e) Complete if any item in column (c) is more than 10%, but not more than 50%		
(I) Deductions directly connected	(II) Income includible, column (b) less column (d)(i)	(I) Gross income reportable, column (b) x column (c)	(II) Deductions directly connected with personal property (attach schedule)	(III) Net income includible, column (e)(i) less column (e)(ii)

Add the amounts in columns (d)(ii) and column (e)(iii). Enter here and on Side 2, Part I, line 6 **4**

Schedule D Unrelated Debt-Financed Income

(a) Description of debt-financed property			(b) Gross income from or allocable to debt-financed property	(c) Deductions directly connected with or allocable to debt-financed property	
				(i) Straight-line depreciation (attach schedule)	(ii) Other deductions (attach schedule)
1	•		•	•	•
2	•		•	•	•
3	•		•	•	•
(d) Amount of average acquisition indebtedness on or allocable to debt-financed property (attach schedule)	(e) Average adjusted basis of or allocable to debt-financed property (attach schedule)	(f) Debt basis percentage, column (d) ÷ column (e)	(g) Gross income reportable, column (b) x column (f)	(h) Allocable deductions, total of columns (c)(i) and (c)(ii) x column (f)	(i) Net income (or loss) includible, column (g) less column (h)
1	•	• %	•	•	•
2	•	• %	•	•	•
3	•	• %	•	•	•
4 Total. Enter here and on Side 2, Part I, line 7					4 •

Schedule E Investment Income of an R&TC Section 23701g, Section 23701i, or Section 23701n Organization

(a) Description	(b) Amount	(c) Deductions directly connected	(d) Net investment income, column (b) less column (c)	(e) Set-asides	(f) Balance of investment income, column (d) less column (e)
1					
2					
3 Total. Enter here and on Side 2, Part I, line 8					3
4 Enter gross income from members (dues, fees, charges, or similar amounts)					4

Schedule F Interest, Annuities, Royalties and Rents from Controlled Organizations

Exempt Controlled Organizations					
(a) Name of controlled organizations	(b) Employer identification number	(c) Net unrelated income (loss)	(d) Total of specified payments made	(e) Part of column (d) that is included in the controlling organization's gross income	(f) Deductions directly connected with income in column (e)
1					
2					
3					
Nonexempt Controlled Organizations					
(g) Taxable income	(h) Net unrelated income (loss)	(i) Total of specified payments made	(j) Part of column (i) that is included in the controlling organization's gross income	(k) Deductions directly connected with income in column (j)	
1					
2					
3					
4 Add the amounts in columns (e) and (j)				4	
5 Add the amounts in columns (f) and (k)					5
6 Subtract line 5 from line 4. Enter here and on Side 2, Part I, line 9				6	

Schedule G Exploited Exempt Activity Income, other than Advertising Income

(a) Description of exploited activity (attach schedule if more than one unrelated activity is exploiting the same exempt activity)	(b) Gross unrelated business income from trade or business	(c) Expenses directly connected with production of unrelated business income	(d) Net income from unrelated trade or business, col. (b) less col. (c)	(e) Gross income from activity that is not unrelated business income	(f) Expenses attributable to column (e)	(g) Excess exempt expense, column (f) less column (e) but not more than column (d)	(h) Net income includible, column (d) less column (g) but not less than zero
1							
2							
3							
4							
5 Total. Enter here and on Side 2, line 10							5

Schedule H Advertising Income and Excess Advertising Costs**Part I Income from Periodicals Reported on a Consolidated Basis**

(a) Name of periodical	(b) Gross advertising income	(c) Direct advertising costs	(d) Advertising income or excess advertising costs. If column (b) is greater than column (c), complete columns (e), (f), and (g). If column (c) is greater than column (b), enter the excess in Part III, column B(b). Do not complete columns (e), (f), and (g).	(e) Circulation income	(f) Readership costs	(g) If column (e) is greater than column (f), enter the income shown in column (d), in Part III, column A(b). If column (f) is greater than column (e), subtract the sum of column (f) and column (c) from the sum of column (e) and column (b). Enter amount in Part III, column A(b). If the amount is less than zero, enter -0-.
1 •	•	•		•	•	
2 •	•	•		•	•	
3 •	•	•		•	•	
4 Totals 4	•	•	•	•	•	•

Part II Income from Periodicals Reported on a Separate Basis

1 •	•	•	•	•	•	•
2 •	•	•	•	•	•	•
3 •	•	•	•	•	•	•

Part III Column A - Net Advertising Income**Part III Column B - Excess Advertising Costs**

(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from Part I, columns (d) or (g), and amount listed in Part II, columns (d) or (g)	(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from Part I, column (d), and amounts listed in Part II, column (d)
1 •	•	•	•
2 •	•	•	•
3 •	•	•	•
4 Enter total here and on Side 2, Part I, line 11 ...	•	5 Enter total here and on Side 2, Part II, line 27	•

Schedule I Compensation of Officers, Directors, and Trustees

(a) Name	(b) Title	(c) Percent of time devoted to business	(d) Compensation attributable to unrelated business
1		%	
2		%	
3		%	
4		%	
5		%	
6 Total. Enter here and on Side 2, Part II, line 14		6	

Schedule J Depreciation (Corporations and Associations only. Trusts use form FTB 3885F.)

(a) Group and guideline class or description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in prior years	(e) Method of computing depreciation	(f) Life or rate	(g) Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)						
2 Depreciation:						
2a Buildings	2a					
2b Furniture and fixtures	2b					
2c Transportation equipment	2c					
2d Machinery and other equipment	2d					
2e Other (specify)	2e					
3 Other depreciation	3					
4 Total	4					
5 Amount of depreciation claimed elsewhere on return						5
6 Balance. Subtract line 5 from line 4. Enter here and on Side 2, Part II, line 21a						6

CA 109	TAXES PAID	STATEMENT	10
--------	------------	-----------	----

DESCRIPTION	AMOUNT
PAYROLL TAXES	1,199.
TOTAL TO FORM 109, PAGE 2, LINE 19	1,199.

CA 109	CASH & CARRYOVER CHARITABLE CONTRIBUTIONS	STATEMENT	11
--------	---	-----------	----

DESCRIPTION	AMOUNT
CHARITABLE CONTRIBUTIONS - PASS-THROUGH S CORPORATION	0.
CONTRIBUTION CARRYOVER	0.
CHARITABLE CONTRIBUTIONS - PASS-THROUGH S CORPORATION	0.
CONTRIBUTION CARRYOVER	15,998.
CHARITABLE CONTRIBUTIONS - PASS-THROUGH S CORPORATION	300.
CARRYOVER FROM PRIOR YEAR(S)	15,998.
LESS EXCESS CONTRIBUTIONS	-12,527.
TOTAL INCLUDED ON FORM 109, PAGE 2, LINE 20	19,769.

2023

Alternative Minimum Tax and
Credit Limitations - Corporations

P (100)

Attach to Form 100 or Form 109.

Corporation name DR. SEUSS FOUNDATION	California corporation number 0365681
---	---

Part I Tentative Minimum Tax (TMT) and Alternative Minimum Tax (AMT) Computation

1 Net income (loss) after state adjustments. Enter the amount from Form 100, line 17; Schedule R, line 1c; or Form 109, the lesser of line 1 or line 2	1	177,917	00
2 Adjustments. See instructions.			
a Depreciation of tangible property placed in service after 1986 and before 1999	2a		00
b Amortization of certified pollution control facilities placed in service after 1986	2b		00
c Amortization of mining exploration and development costs incurred after 1987	2c		00
d Basis adjustments in determining gain or loss from sale or exchange of property	2d		00
e Long-term contracts entered into after February 28, 1986	2e		00
f Installment sales of certain property	2f		00
g Tax shelter farm activities (personal service corporations only)	2g		00
h Passive activities (closely held corporations and personal service corporations only)	2h		00
i Certain loss limitations	2i		00
j Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (541), line 12a	2j		00
k Merchant marine capital construction funds	2k		00
l Combine line 2a through line 2k	2l		00
3 Tax preference items. See instructions.			
a Depletion	3a		00
b Intangible drilling costs	3b		00
c Add line 3a and line 3b	3c		00
4 Pre-adjustment alternative minimum taxable income (AMTI):			
a Combine line 1, line 2l, and line 3c	4a	177,917	00
b Apportioned pre-adjustment AMTI. If inc is derived from sources both within and outside of CA, see instr. Otherwise, enter the amt from ln 4a	4b	177,917	00
5 Adjusted current earnings (ACE) adjustment:			
a Enter ACE. See instructions	5a	177,917	00
b Apportioned ACE. If income is derived from sources both within and outside of California, see instructions. Otherwise, enter the amount from line 5a	5b	177,917	00
c Subtract line 4b from line 5b (even if one or both of the figures are negative). If negative, use brackets	5c		00
d Multiply line 5c by 75% (.75) and enter the result as a positive number	5d		00
e Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments. Enter an amount on line 5e (even if line 5c is positive)	5e		00
f ACE adjustment:			
• If line 5c is a positive amount or zero, enter the amount from line 5d on line 5f as a positive amount.	5f		00
• If line 5c is a negative amount, enter the smaller of line 5d or line 5e on line 5f as a negative amount.	5f		00
6 Combine line 4b and line 5f. If zero or less, enter -0-	6	177,917	00
7 a Reduction for disaster loss deduction, if any, from Form 100, line 21	7a		00
b AMT net operating loss deduction. See instructions	7b		00
c Combine line 7a and line 7b	7c		00
8 AMTI. Subtract line 7c from line 6	8	177,917	00
9 Enter \$40,000 exemption. See instructions	9	40,000	00
10 Enter \$150,000 limitation. See instructions	10	150,000	00
11 Subtract line 10 from line 8. If zero or less, enter -0-	11	27,917	00
12 Multiply line 11 by 25% (.25)	12	6,979	00
13 Exemption. Subtract line 12 from line 9. If zero or less, enter -0-	13	33,021	00
14 Subtract line 13 from line 8. If zero or less, enter -0-	14	144,896	00
15 Multiply line 14 by 6.65% (.0665)	15	9,636	00
16 Banks and financial corps. Multiply Form 100, line 22, by 2.00% (.0200). See instructions	16		00

Part I Tentative Minimum Tax (TMT) and Alternative Minimum Tax (AMT) Computation (continued)

17 TMT. Add line 15 and line 16 from Side 1	17	9,636	00
18 Regular tax before credits. Enter the amount from Form 100, line 23 or Form 109, line 10. See instructions	18	15,728	00
19 AMT. Subtract line 18 from line 17. If zero or less, enter -0-. See instructions	19	0	00

Part II Credits that Reduce Tax. See instructions.

1 Regular tax from Form 100, line 23 or Form 109, line 10.	1	15,728	00
2 TMT (before credits) from Part I, line 17 (but not less than the minimum franchise tax, if applicable)	2	9,636	00

	(a) Credit amount	(b) Credit used this year	(c) Tax balance that may be offset by credits	(d) Credit carryover
Section A - Credits that reduce excess regular tax.				
3 Subtract line 2 from line 1. If zero or less, enter -0- and see instructions. This is the excess regular tax which may be offset by credits	3		6,092	
A1 Credits that reduce excess regular tax and have no carryover provisions.				
4 Code: 162 Prison Inmate Labor Credit.	4			
A2 Credits that reduce excess regular tax and have carryover provisions. See instructions.				
5 Code: Credit Name:	5			
6 Code: Credit Name:	6			
7 Code: Credit Name:	7			
8 Code: Credit Name:	8			
9 Code: 188 Credit for prior year AMT from Part III, line 3	9			
Section B - Credits that may reduce regular tax below TMT.				
10 If Part II, line 3 is zero, enter the amount from line 1 minus the minimum franchise tax, if applicable. If line 3 is more than zero, enter the total of Part II, line 2, minus the minimum franchise tax, if applicable, plus line 9, column (c) or the last entry in column (c)	10			
B Credits that reduce net tax and have carryover provisions. See instructions.				
11 Code: Credit Name:	11			
12 Code: Credit Name:	12			
13 Code: Credit Name:	13			
14 Code: Credit Name:	14			
Section C - Credits that may reduce AMT. See instructions.				
15 Enter the AMT from Part I, line 19	15			
16a Code: 180 Solar Energy Credit carryover from Section B, column (d)	16a			
16b Code: 181 Commercial Solar Energy Credit carryover from Section B, column (d)	16b			
17 Code: 176 Enterprise Zone Hiring & Sales or Use Tax Credit carryover from Section B, column (d)	17			
18 Adjusted AMT. Enter the balance from line 17, column (c) here and on Form 100, line 29 or Form 109, Side 1, line 13	18			

Part III Credit for Prior Year AMT

1 Enter the AMT from the 2022 Schedule P (100). See instructions	1		00
2 Carryover of unused credit for prior year AMT. See instructions	2		00
3 Total available credit. Add line 1 and line 2. Enter here and on Part II, line 9, column (a)	3		00

2023

Underpayment of Estimated Tax by Corporations

5806

For calendar year 2023 or fiscal year beginning (mm/dd/yyyy)

and ending (mm/dd/yyyy)

Corporation name

California corporation number

DR. SEUSS FOUNDATION

0365681

Part I Figure the Underpayment

1 Current year's tax. See instructions					1	15,728
		(a)	(b)	(c)	(d)	
2 Installment due dates. See instructions	2	04/18/23	06/15/23	09/15/23	12/15/23	
3 Percentage required. See instructions	3	30% (not less than min.)	70% less 1st	70% less prior	100% less prior	
4 Amount due. See instructions	4	4,718	6,292		4,718	
5 a Amount paid or credited for each installment	5a	2,088		11,000	16,812	
b Overpayment from previous installment	5b				11,000	
6 Add line 5a and line 5b	6	2,088		11,000	27,812	
7 Underpayment (subtract line 6 from line 4). See instructions. Overpayment (subtract line 4 from line 6). If line 7 shows an underpayment for any installment, go to Part IV, Exceptions Worksheets.	7	2,630	6,292	-11,000	-23,094	

Part II Exceptions to the Penalty. See instructions. If Exception A, line 8a is met for all four installments, **do not** attach this form to the return. If Exception B or C is met, for any installment, attach form FTB 5806 to the back of Form 100, Form 100W, Form 100S or Form 109.

	(check the applicable boxes)	Yes	No	Yes	No	Yes	No	Yes	No
8 a	Exception A - Regular Corporations, line 26, met?	8a		X		X		X	
b	Exception A - Large Corporations, line 30, met?	8b							
9	Exception B (line 42) met?	9							
10	Exception C (line 64) met?	10							

Part III Figure the Penalty. If line 7 shows an underpayment for any installment and none of the three exceptions is met, figure the penalty for that installment by completing line 11 through line 22.

11	Enter the earlier of the payment date, or the 15th day of the 3rd month after the close of the taxable year. Form 109 filers, see instr.	11	09/15/2023	09/15/2023		12/15/2023
12	Number of days from date shown on line 2 to date shown on line 11	12	153	92		
13	Number of days on line 12 before 7/01/23, or the payment date, whichever is earlier	13	76	15		
14	Number of days on line 12 after 6/30/23 and before 1/01/24, or the payment date, whichever is earlier	14	77	77		
15	Number of days on line 12 after 12/31/23 and before 7/01/24, or the payment date, whichever is earlier. Calendar yr corps. , see instr.	15				
16	For fiscal yr corps. only. Number of days on line 12 after 6/30/24 and before 1/01/25. See instr.	16				
17	For fiscal year corps. only. Number of days on line 12 after 12/31/24 and before 2/15/25	17				
18	Number of days on line 13 Number of days in taxable year x 5% x line 7	18	27	13		
19	Number of days on line 14 Number of days in taxable year x 7% x line 7	19	39	93		
20	Number of days on line 15 Number of days in taxable year x 7% x line 7	20				
21	Number of days on line 16 Number of days in taxable year x % (see instr.) x line 7	21				
22	Number of days on line 17 Number of days in taxable year x % (see instr.) x line 7	22				
22a	Add amounts for each column from line 18 through line 22	22a	66	106		
22b	Total estimated penalty due. Add line 22a, column (a) through column (d). Enter here and on Form 100, line 43a; Form 100W, line 40a; Form 100S, line 44a; or Form 109, line 27	22b				172

DR. SEUSS FOUNDATION

Part IV Exceptions Worksheets. Even if line 7 shows an underpayment for any installment, the Franchise Tax Board will **not** assess a penalty if timely payments were made and they equal or exceed the amount determined under any of the three exceptions for the same installment period.

Exception A - Prior Year's Tax - Regular Corporations

23	Prior year's tax (the return must have been for a full 12 months)				23	29,841			
	(a)		(b)		(c)		(d)		
	30% (not less than min.)		70%		70%		100%		
24	Enter line 23 x the percentage shown		24	8,952	20,889	20,889	29,841		
25	Amount paid by the installment due date (cumulative)		25	2,088	2,088	13,088	29,900		
26	If line 25 is greater than line 24, the exception is met. Check "Yes" here and check the applicable "Yes" box in Part II, line 8a. If line 24 is greater than line 25, the exception is not met. Check "No" here and check the applicable "No" box in Part II, line 8a.		26	Yes	No	Yes	No	Yes	No

Exception A - Prior Year's Tax - Large Corporations

Use this exception only if prior year tax is less than current year tax.

27	Current year's tax. See instructions.				27				
			1st Installment		2nd Installment				
28 a	Installment due. Enter line 23 x 30%								
28 b	Installment due. Enter line 27 x 70%								
29	Amount paid by the installment due date (cumulative)								
30	If line 29 is greater than line 28 for both installments, the exception is met. Check "Yes" here for each installment and check the applicable "Yes" box in Part II, line 8b. The exception to the penalty applies only if line 29 is greater than line 28 for both installments. If line 28 is greater than line 29 for either installment, the exception is not met. Check "No" here and check the applicable "No" box in Part II, line 8b.		30	Yes	No	Yes	No		

See instructions regarding amounts to use for installment 3 and installment 4.

Exception B - Tax on Annualized Current Year Income

Enter number of months for each period. See instrs. ▶		(a)	(b)	(c)	(d)			
31	Enter taxable income for each annualization period	31						
32	Annualization amounts. See instructions	32						
33 a	Annualized taxable income. Multiply line 31 by line 32	33a						
33 b	R&TC Section 23802(e) deduction (S corporations only)	33b						
33 c	Net income. Subtract line 33b from line 33a	33c						
34	Tax. Multiply line 33c by the current tax rate	34						
35	Tax credits for each payment period	35						
36	Subtract line 35 from line 34	36						
37	Other taxes *	37						
38	Total tax. Add line 36 and line 37	38						
39	Applicable percentage. For short period returns (taxable year of less than 12 months), see the instructions for Part I, line 3	39	30% (not less than min)	70%	70%	100%		
40	Installment due. Multiply line 38 by line 39	40						
41	Amount paid by the installment due date (cumulative)	41						
42	If line 41 is greater than line 40, the exception is met. Check "Yes" here and check the applicable "Yes" box in Part II, line 9. If line 40 is greater than line 41, the exception is not met. Check "No" here and check the applicable "No" box in Part II, line 9.	42	Yes	No	Yes	No	Yes	No

* Include alternative minimum tax, S corporation taxes from Schedule D (100S) and from the excess net passive income, the QSub annual tax, installment amount credit recapture, and the minimum franchise tax.

DR. SEUSS FOUNDATION

Part IV Exceptions Worksheets (Continued)**Exception C - Tax on Annualized Seasonal Income**

	(a)	(b)	(c)	(d)					
43 Enter taxable income for the following periods:	1st 3 months	1st 5 months	1st 8 months	1st 11 months					
a Taxable year beginning in 2020	43a								
b Taxable year beginning in 2021	43b								
c Taxable year beginning in 2022	43c								
44 Enter taxable income for each period for the taxable year beginning in 2023	44								
45 Enter taxable income for the following periods:	1st 4 months	1st 6 months	1st 9 months	Entire year					
a Taxable year beginning in 2020	45a								
b Taxable year beginning in 2021	45b								
c Taxable year beginning in 2022	45c								
46 Divide the amount in each column on line 43a by the amount in column (d) on line 45a	46								
47 Divide the amount in each column on line 43b by the amount in column (d) on line 45b	47								
48 Divide the amount in each column on line 43c by the amount in column (d) on line 45c	48								
49 Add line 46 through line 48	49								
50 Divide line 49 by 3	50								
51 a Divide line 44 by line 50	1st 4 months	1st 6 months	1st 9 months	Entire year					
b R&TC Section 23802(e) deduction. (S corporations only)	51b								
c Net income. Subtract line 51b from line 51a	51c								
52 Tax. Multiply line 51c by the current tax rate	52								
53 Divide the amounts in column (a) through column (c) on line 45a by the amount in column (d) on line 45a	53								
54 Divide the amounts in column (a) through column (c) on line 45b by the amount in column (d) on line 45b	54								
55 Divide the amounts in column (a) through column (c) on line 45c by the amount in column (d) on line 45c	55								
56 Add line 53 through line 55	56								
57 Divide line 56 by 3	57								
58 Multiply the amounts in column (a) through column (c) of line 52 by the amounts in the corresponding column of line 57. In column (d), enter the amount from line 52, column (d)	58								
59 Tax credits for each payment period	59								
60 Subtract line 59 from line 58	60								
61 Other taxes *	61								
	(not less than min.)								
62 Total tax. Add line 60 and line 61	62								
63 Amount paid by the installment due date (cumulative)	63								
64 If line 63 is greater than line 62, the exception is met. Check "Yes" here and check the applicable "Yes" box in Part II, line 10. If line 62 is greater than line 63, the exception is not met. Check "No" here and check the applicable " No " box in Part II, line 10.	64	Yes	No	Yes	No	Yes	No	Yes	No

* Include alternative minimum tax, S corporation taxes from Schedule D (100S) and from the excess net passive income, QSub annual tax, installment amount credit recapture, and the minimum franchise tax.

TAXABLE YEAR

2023**California e-file Return Authorization for
Exempt Organizations**

FORM

8453-EO

Exempt Organization name

Identifying number

DR. SEUSS FOUNDATION**95-6029752****Part I Electronic Return Information** (whole dollars only)

1	Total gross receipts or unrelated business taxable income (Form 199, line 4 or Form 109, line 5)	1	177,917
2	Total gross income or total tax (Form 199, line 8 or Form 109, line 14)	2	15,728
3	Total expenses and disbursements (Form 199, line 9)	3	
4	Tax due (Form 109, line 23)	4	
5	Overpayment (Form 109, line 24)	5	14,000

Part II Settle Your Account Electronically for Taxable Year 2023

- 6** ☐ Direct Deposit of refund (Form 109 only.)
- 7** ☐ Electronic funds withdrawal **7a** Amount **7b** Withdrawal date (mm/dd/yyyy)

Part III Schedule of Estimated Tax Payments for Taxable Year 2024 (These are NOT installment payments for the current amount the exempt organization owes.)

	First Payment	Second Payment	Third Payment	Fourth Payment
8 Amount				
9 Withdrawal Date				

Part IV Banking Information (Have you verified the exempt organization's banking information?)

- 10** Routing number _____
- 11** Account number _____ **12** Type of account: ☐ Checking ☐ Savings

Part V Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 6, I declare that the bank account specified in Part IV for the direct deposit refund agrees with the authorization stated on my return. If I check Part II, box 7, I authorize an electronic funds withdrawal for the amount listed on line 7a and any estimated payment amounts listed on Part III, line 8 from the bank account specified in Part IV.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2023 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's tax liability, the exempt organization will remain liable for the tax liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay or the date when the refund was sent.**

**Sign
Here**

Signature of officer

Date

**EXECUTIVE DIRECTOR**

Title

Part VI Declaration of Electronic Return Originator (ERO) and Paid Preparer.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB. I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2023 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO	ERO's signature	Date	Check if also paid preparer ☒	Check if self-employed ☐	ERO's PTIN P00399137
Must Sign	Firm's name (or yours if self-employed) and address	PKF SAN DIEGO, LLP 2020 CAMINO DEL RIO N STE 1000 SAN DIEGO, CA			Firm's FEIN 81-3391684
					ZIP code 92108

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer	Paid preparer's signature	Date	Check if self-employed ☐	Paid preparer's PTIN
Must Sign	Firm's name (or yours if self-employed) and address	Firm's FEIN		
		ZIP code		

MAIL TO:
Registry of Charities and Fundraisers
P.O. Box 903447
Sacramento, CA 94203-4470

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814

WEBSITE ADDRESS:
www.oag.ca.gov/charities

**ANNUAL REGISTRATION RENEWAL FEE REPORT
TO ATTORNEY GENERAL OF CALIFORNIA**
Sections 12586 and 12587, California Government Code
11 Cal. Code Regs. sections 301-307, and 310

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties. Revenue & Taxation Code section 23703; Government Code section 12586.1. IRS extensions will be honored.

DR. SEUSS FOUNDATION

Name of Organization

List all DBAs and names the organization uses or has used

P.O. BOX 33305

Address (Number and Street)

SAN DIEGO, CA 92163

City or Town, State, and ZIP Code

619-733-8050

Telephone Number

E-mail Address

Check if:

- ☐ Change of address
☐ Amended report
☐ Organization requests email notifications

State Charity Registration Number **1864**

Corporation or Organization No. **0365681**

Federal Employer ID No. **95-6029752**

ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, and 310)
Make Check Payable to Department of Justice

Total Revenue	Fee	Total Revenue	Fee	Total Revenue	Fee
Less than \$50,000	\$25	Between \$250,001 and \$1 million	\$100	Between \$20,000,001 and \$100 million	\$800
Between \$50,000 and \$100,000	\$50	Between \$1,000,001 and \$5 million	\$200	Between \$100,000,001 and \$500 million	\$1,000
Between \$100,001 and \$250,000	\$75	Between \$5,000,001 and \$20 million	\$400	Greater than \$500 million	\$1,200

PART A - ACTIVITIES

For your most recent full accounting period (beginning 01/01/2023 ending 12/31/2023) list:

Total Revenue (including noncash contributions) \$ 772,049 Noncash Contributions \$ 0 Total Assets \$ 55,778,403
Program Expenses \$ 2,167,076 Total Expenses \$ 2,978,215

PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT

Note: All questions must be answered. If you answer "yes" to any of the questions below, you must attach a separate page providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

	Yes	No
1. During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof, either directly or with an entity in which any such officer, director or trustee had any financial interest?		X
2. During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?		X
3. During this reporting period, were any organization funds used to pay any penalty, fine or judgment?		X
4. During this reporting period, were the services of a commercial fundraiser, fundraising counsel for charitable purposes, or commercial coventurer used?		X
5. During this reporting period, did the organization receive any governmental funding?		X
6. During this reporting period, did the organization hold a raffle for charitable purposes?		X
7. Does the organization conduct a vehicle donation program?		X
8. Did the organization conduct an independent audit and prepare audited financial statements in accordance with generally accepted accounting principles for this reporting period?	X	
9. At the end of this reporting period, did the organization hold restricted net assets, while reporting negative unrestricted net assets?		X

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, the content is true, correct and complete, and I am authorized to sign.

JAY HILL

Signature of Authorized Agent

Printed Name

EXECUTIVE DIRECTOR

Title

Date