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

2024

Open to Public Inspection

For calendar year 2024 or tax year beginning , 2024, and ending , 20

Name of foundation: FRIENDS FOUNDATION FOR THE AGING

A Employer identification number: 22-1524182

Number and street (or P.O. box number if mail is not delivered to street address): PO BOX 1081 | Room/suite:

B Telephone number (see instructions): 2154786663

City or town, state or province, country, and ZIP or foreign postal code: LANGHORNE PA 19047

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) $ 14,290,466.

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) (see instructions).)

	Line	Description	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc., received (attach schedule)				
	2	Check ☒ if the foundation is not required to attach Sch. B				
	3	Interest on savings and temporary cash investments				
	4	Dividends and interest from securities	432,564.	432,564.		
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	281,171.	L-6a Stmt		
	b	Gross sales price for all assets on line 6a 1,887,640.				
	7	Capital gain net income (from Part IV, line 2)		281,171.		
	8	Net short-term capital gain				
	9	Income modifications				
	10a	Gross sales less returns and allowances				
	b	Less: Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule) See Stmt	118.			
	12	**Total.** Add lines 1 through 11	713,853.	713,735.		
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc.	87,062.			88,000.
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits	10,000.			10,000.
	16a	Legal fees (attach schedule)				
	b	Accounting fees (attach schedule) L-16b Stmt	42,451.	10,003.		29,901.
	c	Other professional fees (attach schedule) L-16c Stmt	894.			894.
	17	Interest				
	18	Taxes (attach schedule) (see instructions) See Stmt	15,814.			6,874.
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy	4,578.			4,458.
	21	Travel, conferences, and meetings	7,463.			7,463.
	22	Printing and publications				
	23	Other expenses (attach schedule) See Stmt	63,942.	59,981.		3,849.
	24	**Total operating and administrative expenses.** Add lines 13 through 23	232,204.	69,984.		151,439.
	25	Contributions, gifts, grants paid	556,500.			556,500.
	26	**Total expenses and disbursements.** Add lines 24 and 25	788,704.	69,984.		707,939.
	27	Subtract line 26 from line 12:				
	a	**Excess of revenue over expenses and disbursements**	-74,851.			
	b	**Net investment income** (if negative, enter -0-)		643,751.		
	c	**Adjusted net income** (if negative, enter -0-)				

Part II **Balance Sheets** Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)

			Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing	29,539.	25,186.	25,186.
	2	Savings and temporary cash investments	185,241.	149,293.	149,293.
	3	Accounts receivable			
		Less: allowance for doubtful accounts			
	4	Pledges receivable			
		Less: allowance for doubtful accounts			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach schedule)			
		Less: allowance for doubtful accounts			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U.S. and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule) L-10b Stmt	5,019,677.	5,256,265.	5,256,265.
	c	Investments—corporate bonds (attach schedule) L-10c Stmt	3,924,579.	3,982,447.	3,982,447.
	11	Investments—land, buildings, and equipment: basis			
		Less: accumulated depreciation (attach schedule)			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule) L-13 Stmt	4,543,680.	4,862,357.	4,862,357.
	14	Land, buildings, and equipment: basis			
		Less: accumulated depreciation (attach schedule)			
	15	Other assets (describe L-15 Stmt)	16,505.	14,918.	14,918.
	16	**Total assets** (to be completed by all filers—see the instructions. Also, see page 1, item I)	13,719,221.	14,290,466.	14,290,466.
Liabilities	17	Accounts payable and accrued expenses	23,989.	25,229.	
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe L-22 Stmt)	215,625.	159,375.	
	23	**Total liabilities** (add lines 17 through 22)	239,614.	184,604.	
Net Assets or Fund Balances		**Foundations that follow FASB ASC 958, check here and complete lines 24, 25, 29, and 30** ☒			
	24	Net assets without donor restrictions	13,479,607.	14,105,862.	
	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** (see instructions)	13,479,607.	14,105,862.	
	30	**Total liabilities and net assets/fund balances** (see instructions)	13,719,221.	14,290,466.	

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	13,479,607.
2	Enter amount from Part I, line 27a	2	-74,851.
3	Other increases not included in line 2 (itemize) UNREALIZED GAIN/LOSS	3	701,106.
4	Add lines 1, 2, and 3	4	14,105,862.
5	Decreases not included in line 2 (itemize)	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 29	6	14,105,862.

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	PUBLICALLY TRADED SECURITIES	P	12/31/2022	12/31/2024
b				
c				
d				
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) ((e) plus (f) minus (g))
a	1,887,640.		1,606,469.	281,171.
b				
c				
d				
e				

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

	(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) **or** Losses (from col. (h))
a				281,171.
b				
c				
d				
e				

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7; If (loss), enter -0- in Part I, line 7 }	2	281,171.
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). See instructions. If (loss), enter -0- in Part I, line 8	3	

Part V Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 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	8,948.
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	8,948.
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	8,948.
6	Credits/Payments:				
a	2024 estimated tax payments and 2023 overpayment credited to 2024	6a	13,265.		
b	Exempt foreign organizations—tax withheld at source	6b			
c	Tax paid with application for extension of time to file (Form 8868)	6c	6,000.		
d	Backup withholding erroneously withheld	6d			
7	Total credits and payments. Add lines 6a through 6d			7	19,265.
8	Enter any **penalty** for underpayment of estimated tax. Check here ☐ if Form 2220 is attached			8	
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed**			9	
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid**			10	10,317.
11	Enter the amount of line 10 to be: **Credited to 2025 estimated tax** 10,317. **Refunded**			11	

Part VI-A Statements Regarding Activities

		Line	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?	1a		×
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition	1b		×
	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.			
c	Did the foundation file **Form 1120-POL** for this year?	1c		×
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: **(1)** On the foundation. $ ______ **(2)** On foundation managers. $ ______			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. $ ______			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.	2		×
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes	3		×
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		×
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by *General Instruction T*.	5		×
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	×	
7	Did the foundation have at least $5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XIV	7	×	
8a	Enter the states to which the foundation reports or with which it is registered. See instructions.			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by *General Instruction G*? If "No," attach explanation	8b	×	
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 2024 or the tax year beginning in 2024? See the instructions for Part XIII. If "Yes," complete Part XIII	9		×
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		×
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions	11		×
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions	12		×
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	×	

Website address WWW.FRIENDSFOUNDATIONAGING.ORG

14 The books are in care of SUSAN HOSKINS Telephone no. (215)478-6663

Located at PO BOX 1081 LANGHORNE PA ZIP+4 19047

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 |

		Line	Yes	No
16	At any time during calendar year 2024, 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?	16		×
	See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country			

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

			Yes	No
	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			
1a	During the year, did the foundation (either directly or indirectly):			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	1a(1)		×
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	1a(2)		×
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	1a(3)		×
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	1a(4)	×	
	(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)		×
	(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)		×
b	If any answer is "Yes" to 1a(1)–(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions	1b		×
c	Organizations relying on a current notice regarding disaster assistance, check here ☐			
d	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2024?	1d		×
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 2024, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2024? If "Yes," list the years	2a		×
	20 ____ , 20 ____ , 20 ____ , 20 ____			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement—see instructions.)	2b		
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here. 20 ____ , 20 ____ , 20 ____ , 20 ____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	3a		×
b	If "Yes," did it have excess business holdings in 2024 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 2024.)	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		×
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 2024?	4b		×

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

		Line	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))?	5a(1)		×
	(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?	5a(2)		×
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	5a(3)		×
	(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions	5a(4)		×
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	5a(5)		×
b	If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions	5b		
c	Organizations relying on a current notice regarding disaster assistance, check 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?	5d		
	If "Yes," attach the statement required by Regulations section 53.4945-5(d).			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	6a		×
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	6b		×
	If "Yes" to 6b, file Form 8870.			
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	7a		×
b	If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	7b		
8	Is the foundation subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year?	8		×

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. See instructions.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
JAMES ERIC ANDREWS PO BOX 1081 LANGHORNE PA 19047	TREASUER 1.00	0.		
SUSAN HOSKINS PO BOX 1081 LANGHORNE PA 19047	EXEC DIRECTOR 20.00	87,062.	10,000.	2,435.
BETH HUDSON KELLER PO BOX 1081 LANGHORNE PA 19047	SECRETARY 1.00	0.		
See Statement	7.00	0.		

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

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

Total number of other employees paid over $50,000 . . . 0

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

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

(a) Name and address of each person paid more than $50,000	**(b)** Type of service	**(c)** Compensation
NONE		
Total number of others receiving over $50,000 for professional services		0

Part VIII-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 NONE	0.
2	
3	
4	

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1 NONE	0.
2	
All other program-related investments. See instructions. 3	
Total. Add lines 1 through 3	0.

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	13,485,655.
b	Average of monthly cash balances			1b	147,600.
c	Fair market value of all other assets (see instructions)			1c	453,342.
d	**Total** (add lines 1a, b, and c)			1d	14,086,597.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e			
2	Acquisition indebtedness applicable to line 1 assets			2	
3	Subtract line 2 from line 1d			3	14,086,597.
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions)			4	211,299.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3			5	13,875,298.
6	**Minimum investment return.** Enter 5% (0.05) of line 5			6	693,765.

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	693,765.
2a	Tax on investment income for 2024 from Part V, line 5	2a	8,948.		
b	Income tax for 2024. (This does not include the tax from Part V.)	2b			
c	Add lines 2a and 2b			2c	8,948.
3	Distributable amount before adjustments. Subtract line 2c from line 1			3	684,817.
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	684,817.
6	Deduction from distributable amount (see instructions)			6	
7	**Distributable amount** as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1			7	684,817.

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	707,939.
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	707,939.

Part XII Undistributed Income (see instructions)

		(a) Corpus	(b) Years prior to 2023	(c) 2023	(d) 2024
1	Distributable amount for 2024 from Part X, line 7				684,817.
2	Undistributed income, if any, as of the end of 2024:				
a	Enter amount for 2023 only				
b	Total for prior years: 20____, 20____, 20____				
3	Excess distributions carryover, if any, to 2024:				
a	From 2019 . . . . . . 34,825.				
b	From 2020 . . . . . . 0.				
c	From 2021 . . . . . . 13,437.				
d	From 2022 . . . . . . 139,639.				
e	From 2023 . . . . . . 32,752.				
f	**Total** of lines 3a through e	220,653.			
4	Qualifying distributions for 2024 from Part XI, line 4: $ 707,939.				
a	Applied to 2023, but not more than line 2a				
b	Applied to undistributed income of prior years (Election required—see instructions)				
c	Treated as distributions out of corpus (Election required—see instructions)				
d	Applied to 2024 distributable amount				
e	Remaining amount distributed out of corpus	707,939.			
5	Excess distributions carryover applied to 2024 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6	**Enter the net total of each column as indicated below:**				
a	Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	928,592.			
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				
d	Subtract line 6c from line 6b. Taxable amount—see instructions		0.		
e	Undistributed income for 2023. Subtract line 4a from line 2a. Taxable amount—see instructions			0.	
f	Undistributed income for 2024. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2025				684,817.
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)				
8	Excess distributions carryover from 2019 not applied on line 5 or line 7 (see instructions)	34,825.			
9	**Excess distributions carryover to 2025.** Subtract lines 7 and 8 from line 6a	893,767.			
10	Analysis of line 9:				
a	Excess from 2020 . . . . 0.				
b	Excess from 2021 . . . . 13,437.				
c	Excess from 2022 . . . . 139,639.				
d	Excess from 2023 . . . . 32,752.				
e	Excess from 2024 . . . . 707,939.				

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

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2024, 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			
	(a) 2024	**(b)** 2023	**(c)** 2022	**(d)** 2021	**(e) Total**
2a 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. See instructions.

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

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

c Any submission deadlines:

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

Part XIV Supplementary Information *(continued)*

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient: Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
FRIENDS SERVICES ALLIANCE 460 NORRISTOWN ROAD, SUITE 300 BLUE BELL PA 19422	N/A	PUBLIC	LEADERSHIP INSTITUTE AND INTERNSHIP PROGRAMS	25,000.
FRIENDS HOUSE RETIREMENT COMMUNITY 17340 QUAKER LANE SANDY SPRING MD 20860	N/A	PUBLIC	MONTESSORI LIFESTYLE PROGRAMS	25,000.
WITNESS TO INNOCENCE 1501 CHERRY STREET PHILADELPHIA PA 19102	N/A	PUBLIC	PEER SPECIALISTS PROGRAM	25,000.
PENDLE HILL 338 PLUSH MILL ROAD WALLINGFORD PA 19086	N/A	PUBLIC	VIRTUAL COMMUNITY BUILDING FOR ISOLATED SENIORS	30,000.
UJIMA FRIENDS PEACE CENTER 1701 W LEHIGH AVENUE PHILADELPHIA PA 19132	N/A	PUBLIC	WITH THESE HANDS SEWING PROJECT	35,000.
NEW ENGLAND YEARLY MEETING 901 PLEASANT STREET WORCHESTER MA 01602	N/A	PUBLIC	ARCH PROGRAM	17,800.
NYYM-ARCH 15 RUTHERFORD PLACE NEW YORK NY 10003	N/A	PUBLIC	ARCH PROGRAM	64,000.
BRIGHT SIDE MANOR 300 TEANECK ROAD TEANECK NJ 07666	N/A	PUBLIC	PALS PROGRAM	30,000.
JEWISH FAMILY SERVICES ATLANTIC CO 607 JEROME AVENUE MARGATE CITY NJ 08402	N/A	PUBLIC	HOMELESS PREVENTION	25,000.
See Statement				279,700.
Total **3a**				556,500.
b *Approved for future payment*				
NONE				
Total **3b**				0.

Part XV-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions.)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue:					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities			14	432,564.	
5 Net rental income or (loss) from real estate:					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory			18	281,171.	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue: a					
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)				713,735.	

13 **Total.** Add line 12, columns (b), (d), and (e) . . . 13 713,735.

(See worksheet in line 13 instructions to verify calculations.)

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

Line No.	Explain below how each activity for which income is reported in column (e) of Part XV-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes). (See instructions.)

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

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

d If the answer to any of the above is "Yes," complete the following schedule. Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received.

(a) Line no.	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

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

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer or trustee | Date | Title: PRESIDENT

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

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
Soena Sahni	Soena Sahni	10/14/2025		P00530134

Firm's name FRAZER, EVANGELISTA SAHNI & COMPANY, LLC — Firm's EIN 93-4636557

Firm's address 197 STATE ROUTE 18 EAST BRUNSWICK NJ 08816 — Phone no. (732)249-8900

Form 990-PF: Return of Private Foundation

Part XV, Line 3a: Grants and Contributions Paid During the Year — Continuation Statement

Recipient name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a. Paid during the year				
INTERFAITH CAREGIVERS OF MERCER COUNTY 3635 QUAKERBRIDGE ROAD, SUITE 16 HAMILTON, NJ 08619	N/A	PUBLIC	VOLUNTEER TO SUPPORT OLDER ADULTS AGING IN PLACE	10,000.
FRIENDS VILLAGE 50 S CONGRESS STREET NEWTOWN, PA 18940	N/A	PUBLIC	INSTALLATION OF WIFI ACCESS	19,000.
KINDERSMILE 10 BOARD STREET BLOOMFIELD, NJ 07003	N/A	PUBLIC	DENTAL SERVICES FOR SENIORS WITHOUT HEALTH INSURANCE	20,000.
HABITAT N. OCEAN 1214 RTE 37 E TOMS RIVER, NJ 08753	N/A	PUBLIC	HOME REHAB	25,000.
FRIENDS LIFE CARE 460 NORRISTOWN ROAD, SUITE 300 BLUE BELL, PA 19422	N/A	PUBLIC	IMPLEMENT SOFTWARE	1,700.
BALTIMORE YEARLY MEETING 700 N FRANKLIN STREET WEST CHESTER, PA 19380	N/A	PUBLIC	BOOK PUBLICATION	5,000.
FRIENDSVIEW RETIREMENT COMMUNITY 1301 EAST FULTON STREET NEWBERG, OR 97132	N/A	PUBLIC	TRAINING FOR ELL	30,500.
FRIENDS HOME IN KENNETT 147 WEST STATE STREET KENNETT SQUARE, PA 19348	N/A	PUBLIC	GENERAL OPERATING	10,000.
THE HICKMAN 400 N. WALNUT STREET WEST CHESTER, PA 19380	N/A	PUBLIC	GENERAL OPERATING	10,000.
CENTER IN THE PARK 5818 GERMANTOWN AVENUE PHILADEPHIA, PA 19144	N/A	PUBLIC	HOME CARE SUPPORT	30,000.
CENTER FOR MODERN AGING 101 POOR FARM ROAD, BLDG B PRINCETON, NJ 08540	N/A	PUBLIC	LGBTQ PROGRAMS	2,500.
RISE 116 N. MAIN STREET HIGHTSTOWN, NJ 08520	N/A	PUBLIC	ENHANCED WELLBEING EEL PROGRAM	10,000.
QUAKER VOLUNTARY SERVICE 500 WESTOVER DRIVE #16026 STANFORD, NC 27330	N/A	PUBLIC	ARCH PROGRAM	25,000.
CONNECTEDLY 4100 MAIN STREET, SUITE 403 PHILADELPHIA, PA 19127	N/A	PUBLIC	TELEPHONE SUPPORT	15,000.
FRIENDS HOMES 925 NEW GARDEN ROAD GREENSBOR, CT 27410	N/A	PUBLIC	TEAM SCHOLARSHIP FUND	8,000.

Form 990-PF: Return of Private Foundation

Part XV, Line 3a: Grants and Contributions Paid During the Year

Continuation Statement

Recipient name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a. Paid during the year				
LIVEWELL FOUNDATION 205 S. 17TH STREET PHILADELPHIA, PA 19103	N/A	PUBLIC	TEAM SCHOLARSHIP FUND	18,000.
SENIOR COMMUNITY SERVICES 600 SWATHMORE AVENUE FOLSOM, PA 19033	N/A	PUBLIC	AGING IN PLACE PROGRAM	10,000.
SPRINGPOINT SENIOR LIVING 4814 OUTLOOK DRIVE WALL TOWNSHIP, NJ 07753	N/A	PUBLIC	DIGITAL INCLUSION PROGRAM	10,000.
CENTER FOR HOPE HOSPICE & PALLIATIVE CARE 1900 RARITAN ROAD SCOTCH PLAINS, NJ 07076	N/A	PUBLIC	PALLIATIVE CARE PROGRAM	20,000.
				279,700.

Form 990-PF: Return of Private Foundation

Part VIII: Information about Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors — Continuation Statement

Name and address	Title, and average hours per week devoted to position	Compensation	Contributions to employee benefit plans and deferred compensation	Expense account, other allowances
JAMES WHITELY PO BOX 1081 LANGHORNE, PA 19047	PRESIDENT 1.00	0.		
R.E. TYLER HOFF PO BOX 1081 LANGHORNE, PA 19047	ASSISTANT TREASURER 1.00	0.		
CONRAD PERSON PO BOX 1081 LANGHORNE, PA 19047	SECRETARY 1.00	0.		
LISA OGLETREE PO BOX 1081 LANGHORNE, PA 19047	TRUSTEE 1.00	0.		
NIKKI MOSGROVE PO BOX 1081 LANGHORNE, PA 19047	TRUSTEE 1.00	0.		
EMILY SANDUSKY PO BOX 1081 LANGHORNE, PA 19047	TRUSTEE 1.00	0.		
JOAN MALIN PO BOX 1081 LANGHORNE, PA 19047	TRUSTEE 1.00	0.		
		0.	0.	0.

Additional Information From Form 990-PF: Return of Private Foundation

Form 990-PF: Return of Private Foundation

Other Income

Continuation Statement

Description	Revenue and Expense per Book	Net Investment Income	Adjusted Net Income
INDIVIDUAL/BUSINESS CONTR	118.		
Total	118.		

Form 990-PF: Return of Private Foundation

Taxes

Continuation Statement

Description	Revenue and Expense per Book	Net Investment Income	Adjusted Net Income	Disbursement for charitable purpose
PAYROLL TAXES	6,802.			6,874.
FEDERAL TAX -INVESTMENT I	9,012.			
Total	15,814.			6,874.

Form 990-PF: Return of Private Foundation

Other Expenses

Continuation Statement

Description	Revenue and Expense per Book	Net Investment Income	Adjusted Net Income	Disbursement for charitable purpose
BANK FEES	137.	137.		
BANK/CUSTODIAL ACCOUNT FE	59,844.	59,844.		
INSURANCE	3,928.			3,816.
STATE FILING FEES	33.			33.
Total	63,942.	59,981.		3,849.

Form 990-PF **Part I, Line 6a**

Net Gain or Loss From Sale of Assets

2024

Name: FRIENDS FOUNDATION FOR THE AGING

Employer Identification No.: 22-1524182

Asset Information:

Description of Property . . . . . . PUBLICALLY TRADED SECURITIES
Business Code ______ Exclusion Code . . . 18
Date Acquired . Various How Acquired . Purchased
Date Sold . . . Various Name of Buyer . ______
Check Box, if Buyer is a Business . . . ☐
Sales Price. . . 1,887,640. Cost or other basis (do not reduce by depreciation). . 1,606,469.
Sales Expense . ______ Valuation Method. . . ______
Total Gain (Loss) . . . . 281,171. Accumulated Depreciation . . . .

Description of Property . . . . . . ______
Business Code ______ Exclusion Code . . . ______
Date Acquired . ______ How Acquired . ______
Date Sold . . . ______ Name of Buyer . ______
Check Box, if Buyer is a Business . . . ☐
Sales Price. . . ______ Cost or other basis (do not reduce by depreciation). . ______
Sales Expense . ______ Valuation Method. . . ______
Total Gain (Loss) . . . . Accumulated Depreciation . . . .

Description of Property . . . . . . ______
Business Code ______ Exclusion Code . . . ______
Date Acquired . ______ How Acquired . ______
Date Sold . . . ______ Name of Buyer . ______
Check Box, if Buyer is a Business . . . ☐
Sales Price. . . ______ Cost or other basis (do not reduce by depreciation). . ______
Sales Expense . ______ Valuation Method. . . ______
Total Gain (Loss) . . . . Accumulated Depreciation . . . .

Description of Property . . . . . . ______
Business Code ______ Exclusion Code . . . ______
Date Acquired . ______ How Acquired . ______
Date Sold . . . ______ Name of Buyer . ______
Check Box, if Buyer is a Business . . . ☐
Sales Price. . . ______ Cost or other basis (do not reduce by depreciation). . ______
Sales Expense . ______ Valuation Method. . . ______
Total Gain (Loss) . . . . Accumulated Depreciation . . . .

Description of Property . . . . . . ______
Business Code ______ Exclusion Code . . . ______
Date Acquired . ______ How Acquired . ______
Date Sold . . . ______ Name of Buyer . ______
Check Box, if Buyer is a Business . . . ☐
Sales Price. . . ______ Cost or other basis (do not reduce by depreciation). . ______
Sales Expense . ______ Valuation Method. . . ______
Total Gain (Loss) . . . . Accumulated Depreciation . . . .

Totals:

Total Gain (Loss) of all assets . . . . 281,171.
Gross Sales Price of all assets . . . 1,887,640.
Unrelated Business Income . . . . . ______ Business Code . ______
Excluded by section 512, 513, 514 281,171. Exclusion Code . 18
Related/Exempt Function Income . . ______

QuickZoom here to Form 990-PF, Page 1 . . . . ►
QuickZoom here to Form 990-PF, Page 12 . . . . ►

Form 990-PF
Part I, Lines 16a - 16c

Legal and Professional Fees

2024

Name
FRIENDS FOUNDATION FOR THE AGING

Employer Identification No.
22-1524182

Line 16a - Legal Fees

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Total to Form 990-PF, Part I, Line 16a					

Line 16b - Accounting Fees

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FRAZER, EVANGELISTA, SAHNI & COMPANY, LLC	ACCOUNTING	42,451.	10,003.		29,901.
Total to Form 990-PF, Part I, Line 16b		42,451.	10,003.		29,901.

Line 16c - Other Professional Fees

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
PAYROLL SERVICES	PAYROLL SERVICES	894.			
Total to Form 990-PF, Part I, Line 16c		894.			

Form 990-PF
Part II

Investments

2024

Name	Employer Identification No.
FRIENDS FOUNDATION FOR THE AGING	22-1524182

Line 10a - Investments - US and State Government Obligations:	End of Year State and Local Obligations Book Value	End of Year State and Local Obligations FMV	End of Year US Government Obligations Book Value	End of Year US Government Obligations FMV
Tot to Fm 990-PF, Pt II, Ln 10a				

Line 10b - Investments - Corporate Stock:	End of Year Book Value	End of Year Fair Market Value
EQUITY SECURITIES	5,256,265.	5,256,265.
Totals to Form 990-PF, Part II, Line 10b	5,256,265.	5,256,265.

Line 10c - Investments - Corporate Bonds:	End of Year Book Value	End of Year Fair Market Value
FIXED INCOME SECURITIES	3,982,447.	3,982,447.
Totals to Form 990-PF, Part II, Line 10c	3,982,447.	3,982,447.

Line 12 - Investments - Mortgage loans:	End of Year Book Value	End of Year Fair Market Value
Totals to Form 990-PF, Part II, Line 12		

Line 13 - Investments - Other:	End of Year Book Value	End of Year Fair Market Value
INVESTMENTS - FCPYMF	4,249,640.	4,249,640.
OTHER INVESTMNT - ZIEGLER	612,717.	612,717.
Totals to Form 990-PF, Part II, Line 13	4,862,357.	4,862,357.

Form 990-PF Part II	Other Assets and Liabilities	2024

Name	Employer Identification No.
FRIENDS FOUNDATION FOR THE AGING	22-1524182

Line 15 - Other Assets:	Beginning Year Book Value	End of Year Book Value	End of Year Fair Market Value
PREPAID INSURANCE	3,154.	3,042.	3,042.
ACCRUED INTEREST RECEIVAB	5,822.	7,559.	7,559.
PREPAID FEDERAL TAXES	7,529.	4,317.	4,317.
Totals to Form 990-PF, Part II, line 15	16,505.	14,918.	14,918.

Line 22 - Other Liabilities:	Beginning Year Book Value	Ending Year Book Value
ZIEGLER FUND CAPITAL COMM	215,625.	159,375.
Totals to Form 990-PF, Part II, line 22	215,625.	159,375.

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2024, or fiscal year beginning ____________, 2024, and ending _________, 20_______

Do not send to the IRS. Keep for your records.
Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2024

Name of filer: FRIENDS FOUNDATION FOR THE AGING

EIN or SSN: 22-1524182

Name and title of officer or person subject to tax: SUSAN HOSKINS, 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**	6,000.
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) FRIENDS FOUNDATION FOR THE AGING, (EIN) 22-1524182 and that I have examined a copy of the 2024 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 FRAZER, EVANGELISTA SAHNI & COMPANY, LLC (**ERO firm name**) to enter my PIN 2 4 1 8 2 (**Enter five numbers, but do not enter all zeros**) as my signature on the tax year 2024 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 2024 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 05/02/2025

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. ☐☐☐☐☐☐☐☐☐☐☐

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 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 FRAZER, EVANGELISTA SAHNI & COMPANY, LLC Date 10/14/2025

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