

Q4 2026 Payout-Pressure Report: NY/Northeast Top 50

Report as-of date 2026-07-18 · ranked by undistributed income reported on each foundation's most recent public 990-PF

How this report is computed (read this first)

What "payout pressure" means. A private non-operating foundation must generally distribute about 5% of assets annually (IRC §4942). Undistributed income remaining at the close of a tax year must be distributed by the end of the **following** tax year to avoid an additional excise tax. A foundation whose own filing shows enough excess-distribution carryover to fully cover that amount is excluded — it has already distributed more than required and is under no live clock. Each row shows the undistributed income reported on the foundation's most recent public 990-PF and the cure deadline that filing implies — a **cure-deadline countdown computed from filings**, one row at a time. For calendar-year filers the deadline is Dec 31; fiscal-year filers get their own month-end deadline (computed per row, never assumed).

Where the data comes from. IRS 990-PF e-file XML, which the IRS publishes in roughly **monthly** batches (990Radar checks the feed weekly for newly published batches; the underlying data cadence is monthly). Both 990-PF form revisions are parsed (undistributed income is Part XII on post-2021 revisions, Part XIII on pre-2021 forms).

Staleness, stated plainly. Everything here is computed from public filings as of the filing date. Filings run **6–16 months stale**, and foundations listed **may have already cured**. That is why every row carries an as-of label, and why no row asserts anything about a foundation's current standing.

What we have measured so far (Step-0 measurement corpus: 192,424 e-filings; scripts and 14 fixture tests — covering both 990-PF form revisions — re-run green 2026-07-12):

- **~1,029 foundations/month** on average crossed the \$100k undistributed-income line nationally over the trailing 12 IRS batches (Jun 2025–May 2026). The flow is lumpy — monthly min 122 / median 510.5 / max 4,089, clustered around November and May — not a smooth stream.
- **53.0%** of a 200-foundation random sample (98 of 185 classified) showed a new-grantee share of at least 15% in their latest filing — an effective **~545 actionable foundations/month** nationally.
- **Timely visibility (the basis for showing countdowns at all):** in an FY2024 backtest, **100.0% of pressure dollars (dollar-weighted; 99.7% by count)** — \$18.11B of \$18.12B — were visible in a public IRS batch while the cure clock was still live. Caveat: this is an **upper bound** (late-arriving FY2024 filings enlarge the denominator but can never be timely-visible).
- **Cure paths, measured not assumed:** in a 25-foundation autopsy of FY2023 flagged filings with an FY2024 filing on record, 24 of 25 cured by the next filing, and **10 of 25 (40%) cured at least in part through new grantees** (10 via bigger checks to repeat grantees, 1 via a DAF grant, 3 unclear, 1 not cured). That 40% is a backward-looking measured rate from last cycle — with late/extension filers over-represented — not a promise about any foundation in this report.
- **Staleness spot-check:** 0 of 50 sampled flagged filings were provably already cured at alert time — a lower bound on true staleness (most sampled filings were too new for a superseding filing to exist), which is exactly why the as-of label on every row is mandatory.

This report is informational, computed from public IRS records. It is not legal or tax advice, and it makes no claim about any foundation's current compliance.

Scope and selection

Newest filing per foundation (EIN), undistributed income $\geq$ \$100,000, foundation state in the 9-state Northeast scope (NY, NJ, CT, PA, MA, RI, VT, NH, ME), top 50 by undistributed income. New York rows are presented first; ranks are the overall top-50 ranks.

Open cure windows in this list (as of 2026-07-18): 6 of 50 rows show a cure window still open; the other 44 rows' most recent public filing implies a window that closed before the report date — for those, the next filing (typically visible 6–16 months after fiscal year-end) will show whether and how the balance was distributed. New FYE-2025 filings from calendar-year foundations keep landing in monthly IRS batches through late 2026 and roll into the ranking as they publish.

- **SUE & EDGAR WACHENHEIM FOUNDATION** (NY) — \$18,315,953 undistributed (FYE 2025-10⁺), cure window closes 2026-10-31 (105 days left)
- **DELAWARE ATLANTIS FOUNDATION** (NJ) — \$11,098,664 undistributed (FYE 2025-11⁺), cure window closes 2026-11-30 (135 days left)
- **TANSY CHARITABLE FOUNDATION** (NY) — \$63,026,728 undistributed (FYE 2025-12⁺), cure window closes 2026-12-31 (166 days left)
- **CORABELLE LUMPS FOUNDATION** (NJ) — \$22,625,081 undistributed (FYE 2025-12⁺), cure window closes 2026-12-31 (166 days left)
- **VITAL PROJECTS FUND INC** (NY) — \$15,874,090 undistributed (FYE 2025-12⁺), cure window closes 2026-12-31 (166 days left)
- **MOTULSKY-NACHT FAMILY FOUNDATION** (NY) — \$11,563,634 undistributed (FYE 2025-12⁺), cure window closes 2026-12-31 (166 days left)

New York (31 of 50)

#	Foundation	EIN	State	Undistributed income	As of (FYE · filing visible)†	Cure window (as of 2026-07-18)	New-grantee share‡
1	S&G FOUNDATION INC	36-4193183	NY	\$184,116,087	FYE 2024-12 · visible 2025-11†	closed 2025-12-31 — next filing not yet public	—
2	MOTHER CABRINI HEALTH FOUNDATION INC	83-0590263	NY	\$127,946,308	FYE 2024-12 · visible 2025-11†	closed 2025-12-31 — next filing not yet public	—
4	CARNEGIE CORPORATION OF NEW YORK	13-1628151	NY	\$77,365,456	FYE 2024-09 · visible 2025-07†	closed 2025-09-30 — next filing not yet public	—
5	MARTY AND DOROTHY SILVERMAN FOUNDATION	22-2777449	NY	\$74,469,140	FYE 2024-07 · visible 2025-06†	closed 2025-07-31 — next filing not yet public	—
7	TANSY CHARITABLE FOUNDATION	27-6377439	NY	\$63,026,728	FYE 2025-12 · visible 2026-03†	OPEN — closes 2026-12-31 (166 days left)	—
8	PETER G PETERSON FOUNDATION	26-0316905	NY	\$53,773,190	FYE 2025-03 · visible 2026-02†	closed 2026-03-31 — next filing not yet public	—
14	THE HORACE W GOLDSMITH FOUNDATION	13-6107758	NY	\$36,123,641	FYE 2024-12 · visible 2025-11†	closed 2025-12-31 — next filing not yet public	—
15	THE HOLLYHOCK FOUNDATION INC	54-2091336	NY	\$34,752,045	FYE 2024-12 · visible 2025-11†	closed 2025-12-31 — next filing not yet public	—
16	THE JOHN A HARTFORD FOUNDATION INC	13-1667057	NY	\$31,538,070	FYE 2024-12 · visible 2025-09†	closed 2025-12-31 — next filing not yet public	—
18	DENISE AND MICHAEL KELLEN FOUNDATION INC	47-3440549	NY	\$29,265,276	FYE 2024-12 · visible 2025-11†	closed 2025-12-31 — next filing not yet public	—
19	The Wallace Foundation	13-6183757	NY	\$27,151,234	FYE 2024-12 · visible 2025-11†	closed 2025-12-31 — next filing not yet public	—
20	MANTON FOUNDATION	13-3636372	NY	\$25,952,961	FYE 2024-12 · visible 2025-11†	closed 2025-12-31 — next filing not yet public	—
21	THE AMBROSE MONELL FOUNDATION	13-1982683	NY	\$24,062,056	FYE 2024-12 · visible 2025-11†	closed 2025-12-31 — next filing not yet public	—
22	MARINA KELLEN FRENCH FOUNDATION INC	92-2711044	NY	\$23,214,745	FYE 2024-12 · visible 2025-11†	closed 2025-12-31 — next filing not yet public	—
24	ALFRED P SLOAN FOUNDATION	13-1623877	NY	\$22,127,635	FYE 2024-12 · visible 2025-11†	closed 2025-12-31 — next filing not yet public	—
25	THE FREEMAN FOUNDATION	13-2965090	NY	\$20,188,962	FYE 2024-12 · visible 2025-11†	closed 2025-12-31 — next filing not yet public	—
26	THE MACMILLAN FAMILY FOUNDATION INC	48-1286405	NY	\$20,101,117	FYE 2024-12 · visible 2025-11†	closed 2025-12-31 — next filing not yet public	—
27	THE WEILL FAMILY FOUNDATION	13-6223609	NY	\$19,213,031	FYE 2024-12 · visible 2025-11†	closed 2025-12-31 — next filing not yet public	—
28	INTERLAKEN FOUNDATION INC	52-2339479	NY	\$19,211,420	FYE 2024-12 · visible 2025-11†	closed 2025-12-31 — next filing not yet public	—
30	SUE & EDGAR WACHENHEIM FOUNDATION	23-7011002	NY	\$18,315,953	FYE 2025-10 · visible 2026-01†	OPEN — closes 2026-10-31 (105 days left)	—
31	THE CARMEL HILL FUND	13-6881103	NY	\$18,274,335	FYE 2024-12 · visible 2025-11†	closed 2025-12-31 — next filing not yet public	—
32	ERIE FAMILY FOUNDATION	52-2339484	NY	\$16,812,888	FYE 2024-12 · visible 2025-11†	closed 2025-12-31 — next filing not yet public	—
33	CHARINA ENDOWMENT FUND INC	13-3675545	NY	\$16,776,665	FYE 2024-12 · visible 2025-11†	closed 2025-12-31 — next filing not yet public	—
34	VITAL PROJECTS FUND INC	13-3711340	NY	\$15,874,090	FYE 2025-12 · visible 2026-05†	OPEN — closes 2026-12-31 (166 days left)	—
38	PERELMAN FAMILY CHARITABLE TRUST I	82-6501838	NY	\$14,065,994	FYE 2024-12 · visible 2025-11†	closed 2025-12-31 — next filing not yet public	—
42	MARK & ANLA CHENG KINGDON FOUNDATION	13-3948023	NY	\$12,203,816	FYE 2024-12 · visible 2025-11†	closed 2025-12-31 — next filing not yet public	—
44	Greater Rochester Health Foundation	13-4301222	NY	\$12,058,070	FYE 2024-12 · visible 2025-11†	closed 2025-12-31 — next filing not yet public	—
45	THE HECKSCHER FOUNDATION FOR CHILDREN	13-1820170	NY	\$11,988,579	FYE 2024-12 · visible 2025-10†	closed 2025-12-31 — next filing not yet public	—

#	Foundation	EIN	State	Undistributed income	As of (FYE · filing visible)†	Cure window (as of 2026-07-18)	New-grantee share‡
46	MOTULSKY-NACHT FAMILY FOUNDATION	35-7085377	NY	\$11,563,634	FYE 2025-12 · visible 2026-05†	OPEN — closes 2026-12-31 (166 days left)	—
47	JENNIFER AND JONATHAN ALLAN SOROS FOUNDA	80-0464952	NY	\$11,513,324	FYE 2024-12 · visible 2025-11†	closed 2025-12-31 — next filing not yet public	—
48	THE G UNGER VETLESEN FOUNDATION	13-1982695	NY	\$11,405,664	FYE 2024-12 · visible 2025-11†	closed 2025-12-31 — next filing not yet public	—

Rest of the Northeast (19 of 50)

#	Foundation	EIN	State	Undistributed income	As of (FYE · filing visible)†	Cure window (as of 2026-07-18)	New-grantee share‡
3	BARR FOUNDATION	04-6579815	MA	\$79,731,452	FYE 2024-12 · visible 2025-11†	closed 2025-12-31 — next filing not yet public	—
6	THE WILLIAM PENN FOUNDATION	23-1503488	PA	\$63,944,074	FYE 2024-12 · visible 2025-11†	closed 2025-12-31 — next filing not yet public	—
9	THE HEINZ ENDOWMENTS	25-1721100	PA	\$50,274,813	FYE 2024-12 · visible 2025-11†	closed 2025-12-31 — next filing not yet public	—
10	RICHARD KING MELLON FOUNDATION	25-1127705	PA	\$45,544,598	FYE 2024-12 · visible 2025-11†	closed 2025-12-31 — next filing not yet public	—
11	FIDELITY FOUNDATION	04-6131201	MA	\$44,584,619	FYE 2024-12 · visible 2025-11†	closed 2025-12-31 — next filing not yet public	—
12	THE ZOOM FOUNDATION	06-1600601	CT	\$40,620,959	FYE 2025-06 · visible 2025-11†	closed 2026-06-30 — next filing not yet public	—
13	THE FLATLEY FOUNDATION	04-2763837	MA	\$39,420,984	FYE 2024-12 · visible 2025-11†	closed 2025-12-31 — next filing not yet public	—
17	THE POSES FAMILY FOUNDATION	20-6375470	NJ	\$30,987,723	FYE 2024-12 · visible 2025-11†	closed 2025-12-31 — next filing not yet public	—
23	CORABELLE LUMPS FOUNDATION	26-6208988	NJ	\$22,625,081	FYE 2025-12 · visible 2026-03†	OPEN — closes 2026-12-31 (166 days left)	—
29	EDITH L TREES TW CHAR TR ART X	25-6026443	PA	\$18,953,729	FYE 2024-12 · visible 2025-11†	closed 2025-12-31 — next filing not yet public	—
35	LOR FOUNDATION INC	20-5682977	PA	\$15,862,524	FYE 2024-12 · visible 2025-11†	closed 2025-12-31 — next filing not yet public	—
36	HENRY M ROWAN FAMILY FOUNDATION INC	22-3655770	NJ	\$14,715,115	FYE 2024-12 · visible 2025-11†	closed 2025-12-31 — next filing not yet public	—
37	RICHARD K LUBIN FAMILY FOUNDATION	22-2773808	MA	\$14,311,685	FYE 2024-12 · visible 2025-11†	closed 2025-12-31 — next filing not yet public	—
39	DUNLEAVY FOUNDATION	85-4313867	MA	\$13,894,756	FYE 2024-12 · visible 2025-11†	closed 2025-12-31 — next filing not yet public	—
40	MCELHATTAN FOUNDATION	25-1756557	PA	\$13,696,114	FYE 2025-06 · visible 2025-11†	closed 2026-06-30 — next filing not yet public	—
41	PETER AND ANN LAMBERTUS FAMILY FOUNDATIO	82-3794617	MA	\$12,296,051	FYE 2024-12 · visible 2025-11†	closed 2025-12-31 — next filing not yet public	—
43	SWARTZ FOUNDATION	04-3255974	MA	\$12,068,973	FYE 2024-12 · visible 2025-11†	closed 2025-12-31 — next filing not yet public	—
49	LOW ROAD FOUNDATION	20-1737242	CT	\$11,137,508	FYE 2024-12 · visible 2025-11†	closed 2025-12-31 — next filing not yet public	—
50	DELAWARE ATLANTIS FOUNDATION	27-6372427	NJ	\$11,098,664	FYE 2025-11 · visible 2026-04†	OPEN — closes 2026-11-30 (135 days left)	—

† **As-of label (applies to every row):** each figure is computed from the public 990-PF filing for the fiscal year shown, as published in the IRS XML batch of the month shown. Filings run 6–16 months stale, and a foundation may have already cured (distributed the balance) without that being publicly visible yet. No row asserts current non-compliance, and this report never characterizes any foundation's standing — it reports what the public filing shows, as of its date.

‡ **New-grantee share** is shown only where 990Radar's cached Step-o classification already covers the foundation; a dash means the foundation is not in that cached sample (no gap-filling was run for this preview). Treat it as a convenience filter — other tools also compute new-vs-repeat shares. 990Radar's focus is timing: how much a foundation must distribute, and by when.

About 990Radar

990Radar ranks private foundations by who must give money away, and by when — a monthly-updated ranked list plus CSV computed from fresh IRS 990-PF e-file XML, with cure-deadline countdowns, as-of staleness labels on every row, and new-grantee-share filters where classified. Built for commercial grant consultants and small grant-writing firms.

Pricing: **\$99/mo self-serve** (Stripe, monthly-only during validation; **\$79/mo founding rate**, first month charged up front). Cancel anytime; refunds without argument.

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