

Form **990**
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2023
Open to Public Inspection

A For the **2023** calendar year, or tax year beginning **01-01-2023**, and ending **12-31-2023**

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization
The Eye-Bank for Sight Restoration Inc
DBA The Eye-Bank of New York

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
120 Wall Street 3rd Floor

City or town, state or province, country, and ZIP or foreign postal code
New York, NY 10005

D Employer identification number
13-1623998

E Telephone number
(212) 742-9000

F Name and address of principal officer:
Dennis R Tarzian
120 Wall Street 3rd Floor
New York, NY 10005

G Gross receipts \$ 20,441,807

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. See instructions.
H(c) Group exemption number

I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: www.eyedonation.org

K Form of organization: Corporation Trust Association Other

L Year of formation: 1944 **M** State of legal domicile: NY

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
The Eye-Bank's mission is to restore sight through eye donations and cornea transplants.

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a)	3	20
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	20
5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	66
6 Total number of volunteers (estimate if necessary)	6	32
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	586,085	612,722
9 Program service revenue (Part VIII, line 2g)	5,203,115	5,637,404
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	7,679,150	5,404,617
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,516	10,615
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	13,470,866	11,665,358
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	10,023	20,842
14 Benefits paid to or for members (Part IX, column (A), line 4)		0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	5,356,949	5,452,446
16a Professional fundraising fees (Part IX, column (A), line 11e)		0
b Total fundraising expenses (Part IX, column (D), line 25) 789,627		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	4,722,411	4,340,173
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	10,089,383	9,813,461
19 Revenue less expenses. Subtract line 18 from line 12	3,381,483	1,851,897

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	70,258,852	81,420,040
21 Total liabilities (Part X, line 26)	3,539,748	2,934,031
22 Net assets or fund balances. Subtract line 21 from line 20	66,719,104	78,486,009

Part II Signature Block

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 officer) is based on all information of which preparer has any knowledge.

Sign Here ***** | 2024-10-22 | Date

Signature of officer
Dennis R Tarzian President
Type or print name and title

Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN P12345678
Firm's name PISANI CPA LLC			Firm's EIN 01-0583969	
Firm's address 874 BROADWAY BRENTWOOD, NY 11717			Phone no. (631) 804-2533	

May the IRS discuss this return with the preparer shown above? See Instructions. Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:

The Eye-Bank for Sight Restoration (The Eye-Bank), the worlds first eye bank, is devoted to restoring sight through eye donations and cornea transplants, as well as providing ocular tissue for research into treatment and cures for other eye diseases. Public awareness about the need for eye donations is a key component of our efforts to restore sight to more than a thousand of individuals each year.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 4,708,108 including grants of \$ 14,842) (Revenue \$ 5,666,618)
Description: See Additional Data

4b (Code:) (Expenses \$ 870,819 including grants of \$) (Revenue \$)
Description: See Additional Data

4c (Code:) (Expenses \$ 724,950 including grants of \$) (Revenue \$)
Description: See Additional Data

4d Other program services (Describe in Schedule O.)
(Expenses \$ 1,444,965 including grants of \$ 6,000) (Revenue \$)

4e Total program service expenses 7,748,842

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, and Yes/No response. Rows include questions 1 through 21, with sub-questions a-f for items 10-12 and 20. Questions cover topics like political activities, lobbying, donor funds, conservation easements, and financial reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 main columns: Question ID, Question Text, and Yes/No columns. Rows include questions 22 through 38 regarding organizational reporting, compensation, and tax-exempt status.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V []

Table with 3 main columns: Question ID, Question Text, and Yes/No columns. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with 5 main columns: Question/Section, Sub-question, Yes/No, and other columns. Rows include sections 2a through 17, covering topics like employee reporting, foreign accounts, and charitable contributions.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI



Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (20), 1b (20), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed. CT, FL, NJ, NY, PA
18 Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records: Patricia Dahl 120 Wall St 3rd Fl New York, NY 10005 (212) 742-9000

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	130,561				
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	482,161				
	g Noncash contributions included in lines 1a - 1f:\$	1g	44,350				
	h Total. Add lines 1a-1f			612,722			
Program Service Revenue	2a Processing fees	Business Code					
		621500	5,637,404	5,637,404			
	b						
	c						
	d						
	e						
	f All other program service revenue						
g Total. Add lines 2a-2f.		5,637,404					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		1,084,451			1,084,451	
	4 Income from investment of tax-exempt bond proceeds		0				
	5 Royalties		0				
	6a Gross rents	(i) Real	(ii) Personal				
		6a					
		b Less: rental expenses	6b				
		c Rental income or (loss)	6c				
	d Net rental income or (loss)			0			
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		7a	13,001,873				
		b Less: cost or other basis and sales expenses	7b	8,681,707			
		c Gain or (loss)	7c	4,320,166			
	d Net gain or (loss)			4,320,166		4,320,166	
	8a Gross income from fundraising events (not including \$ 130,561 of contributions reported on line 1c). See Part IV, line 18						
		8a	76,143				
b Less: direct expenses		8b	94,742				
c Net income or (loss) from fundraising events			-18,599		-18,599		
9a Gross income from gaming activities. See Part IV, line 19							
	9a						
	b Less: direct expenses	9b					
c Net income or (loss) from gaming activities			0				
10a Gross sales of inventory, less returns and allowances							
	10a						
	b Less: cost of goods sold	10b					
c Net income or (loss) from sales of inventory			0				
Miscellaneous Revenue	11a Miscellaneous	Business Code					
		900099	29,214	29,214			
	b						
	c						
	d All other revenue						
e Total. Add lines 11a-11d			29,214				
12 Total revenue. See instructions			11,665,358	5,666,618		5,386,018	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	4,842	4,842		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	16,000	16,000		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	358,545	250,982	53,780	53,783
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	3,783,017	2,960,700	413,621	408,696
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	268,148	191,984	38,922	37,242
9 Other employee benefits	753,582	609,028	56,555	87,999
10 Payroll taxes	289,154	228,767	28,974	31,413
11 Fees for services (non-employees):				
a Management	0			
b Legal	28,470	27,638	832	
c Accounting	147,882		147,882	
d Lobbying	0			
e Professional fundraising services. See Part IV, line 17	0			
f Investment management fees	212,106		212,106	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	195,438	195,438		
12 Advertising and promotion	0			
13 Office expenses	306,109	227,274	8,322	70,513
14 Information technology	0			
15 Royalties	0			
16 Occupancy	408,724	321,079	48,585	39,060
17 Travel	0			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	58,297	36,030	18,991	3,276
20 Interest	0			
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	199,996	168,225	16,731	15,040
23 Insurance	102,489	68,692	33,620	177
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Corneal imports	1,273,285	1,273,285		
b Program marketing	464,570	464,570		
c Lab supplies	382,368	382,368		
d Other	208,637	96,507	96,467	15,663
e All other expenses	351,802	225,433	99,604	26,765
25 Total functional expenses. Add lines 1 through 24e	9,813,461	7,748,842	1,274,992	789,627
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input checked="" type="checkbox"/> if following SOP 98-2 (ASC 958-720).	71,524	35,762		35,762

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part IX

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing		1	144,217
	2 Savings and temporary cash investments	1,137,688	2	330,169
	3 Pledges and grants receivable, net	14,107	3	5,620
	4 Accounts receivable, net	1,779,624	4	1,963,276
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	0
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	0
	7 Notes and loans receivable, net		7	0
	8 Inventories for sale or use		8	0
	9 Prepaid expenses and deferred charges	188,707	9	230,389
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 2,845,511		
	b Less: accumulated depreciation	10b 1,949,348	1,058,012	10c 896,163
	11 Investments—publicly traded securities	59,411,356	11	70,418,075
	12 Investments—other securities. See Part IV, line 11		12	0
	13 Investments—program-related. See Part IV, line 11		13	0
	14 Intangible assets		14	0
	15 Other assets. See Part IV, line 11	6,669,358	15	7,432,131
16 Total assets. Add lines 1 through 15 (must equal line 33)	70,258,852	16	81,420,040	
Liabilities	17 Accounts payable and accrued expenses	534,895	17	347,448
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	120,062	21	164,687
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D	2,884,791	25	2,421,896
	26 Total liabilities. Add lines 17 through 25	3,539,748	26	2,934,031
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	62,484,870	27	73,850,114
	28 Net assets with donor restrictions	4,234,234	28	4,635,895
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
32 Total net assets or fund balances	66,719,104	32	78,486,009	
33 Total liabilities and net assets/fund balances	70,258,852	33	81,420,040	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	11,665,358
2	Total expenses (must equal Part IX, column (A), line 25)	2	9,813,461
3	Revenue less expenses. Subtract line 2 from line 1	3	1,851,897
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	66,719,104
5	Net unrealized gains (losses) on investments	5	9,511,897
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	403,111
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	78,486,009

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

- 1** Accounting method used to prepare the Form 990: Cash Accrual Other _____
 If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
 If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant?
 If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- c** If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
2a		No
2b	Yes	
2c	Yes	
3a		No
3b		

Additional Data

Software ID: 23017517

Software Version: 2023v5.1

EIN: 13-1623998

Name: The Eye-Bank for Sight Restoration Inc
DBA The Eye-Bank of New York

Form 990 (2023)

Form 990, Part III, Line 4a:

The Eye-Banks state-of-the-art ocular laboratory operates 24/7 to recover, evaluate and distribute safe, quality donor eye tissue for cornea transplants and other ophthalmic surgeries. Staff receives continual education and training in the latest technological advances, including preparing partial thickness grafts for endothelial keratoplasty (EK) procedures.

Form 990, Part III, Line 4b:

The Eye-Banks Ocular Tissue Research Program supplies donor eye tissue to medical scientists researching cures and treatment of eye diseases such as cataracts, glaucoma and diseases of the retina. The Eye-Bank also provides adult human Retina Pigment Epithelial (ah-RPE) cells to a growing number of researchers across the country who are conducting studies on the potential for transplanting RPE cells in the future. The Eye-Bank distributed 121% more donor tissue to researchers in 2023 (190 tissues) over 2022 (86 tissues). This significant increase is due in part to The Eye-Banks addition of a Research and Relationship Development Manager position as well as our hosting a reception at the 2023 meeting of ARVO (Association for Research in Vision and Ophthalmology) which enabled us to meet in-person with researchers currently using our donor tissue and cultivate new opportunities for our Research Program to collaborate.

Form 990, Part III, Line 4c:

The Eye-Banks Public Education Program offers resources and materials about eye donation to the general public including brochures and a newsletter, eye-to-eye, which is circulated to more than 20,000 transplant recipients, friends and supporters of The Eye-Bank and an effective website that also offers valuable information in Spanish as well as English about eye donation and cornea transplantation; how to write to your donor family; and how to enroll in the NYS Donate Life Registry.

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Patricia Dahl CEO/Exec. Dir.	40.00 0.00			X				311,000	0	47,545
Edwin Roberts Associate Director	40.00 0.00							177,796	0	56,326
Karen Bardavid Dir of Development	40.00 0.00							165,448	0	55,066
Hortense Kendall Laboratory Manager	40.00 0.00							144,194	0	51,121
Noel Mick Moschetta Dir Communications	40.00 0.00							159,115	0	31,964
Dana Arifi Dir Fin & Admin	40.00 0.00							140,850	0	30,024
Courtney DiTullio Director	1.00 0.00	X						0	0	0
Manish Krishnan Director	1.00 0.00	X						0	0	0
Rachel A Heisler Secretary	2.00 0.00	X		X				0	0	0
Umber Ahmad Treasurer	2.00 0.00	X		X				0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Joan Larson Director	1.00 0.00	X						0	0	0
Jeanne McCooley Director	1.00 0.00	X						0	0	0
Giovanni F DiCenso Director	1.00 0.00	X						0	0	0
Leo J Corbett President	2.00 0.00	X		X				0	0	0
Audrey MacIsaac Director	1.00 0.00	X						0	0	0
Paul Kayaian Director	1.00 0.00	X						0	0	0
Dennis R Tarzian Vice President	2.00 0.00	X		X				0	0	0
Richard A Mittenthal Director	1.00 0.00	X						0	0	0
Joseph J D'Ambrosio Director	1.00 0.00	X						0	0	0
Andrea Nordquist Director	1.00 0.00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
David R Adler Director	1.00 0.00	X						0	0	0
Michele A Masucci Director	1.00 0.00	X						0	0	0
Rocio Sanz Director	1.00 0.00	X						0	0	0
Michael Zambrelli Director	1.00 0.00	X						0	0	0
Joseph J Shaheen Director	1.00 0.00	X						0	0	0
Sruthi Madhavan Director	1.00 0.00	X						0	0	0

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization The Eye-Bank for Sight Restoration Inc DBA The Eye-Bank of New York	Employer identification number 13-1623998
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Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:

- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university:
- 10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations _____

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III.
If the organization failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished; 4 Total; 5 The portion of total contributions by each person; 6 Public support.

Section B. Total Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 9 Net income from unrelated business activities; 10 Other income; 11 Total support; 12 Gross receipts from related activities, etc.

13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Rows include: 14 Public support percentage for 2023; 15 Public support percentage for 2022.

- 16a 33 1/3% support test—2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here.
b 33 1/3% support test—2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here.
17a 10%-facts-and-circumstances test—2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here.
b 10%-facts-and-circumstances test—2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here.
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . .						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
c Add lines 7a and 7b. .						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6.						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. .						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here.**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	

19a 33 1/3% support tests—2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization

b 33 1/3% support tests—2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, of Part I, complete Sections A and B. If you checked box 12b, of Part I, complete Sections A and C. If you checked box 12c, of Part I, complete Sections A, D, and E. If you checked box 12d, of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
	5a		
b	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
	5b		
c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
	10a		
b	Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).</i>		
	10b		

Part IV Supporting Organizations (continued)

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b	A family member of a person described on 11a above?		
c	A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to 11a, 11b, or 11c, provide detail in Part VI.</i>		

Section B. Type I Supporting Organizations

		Yes	No
1	Did the officers, directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization (s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3	By reason of the relationship described in line 2 above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

Section E. Type III Functionally-Integrated Supporting Organizations

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):		
a	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions)		
2	Activities Test. Answer lines 2a and 2b below.		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b	Did the activities described on line 2a, above constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3	Parent of Supported Organizations. Answer lines 3a and 3b below.		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No," provide details in Part VI.</i>		
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1** Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). See **instructions**. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):	1	
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4 Amounts paid to acquire exempt-use assets	4
5 Qualified set-aside amounts (<i>prior IRS approval required - provide details in Part VI</i>)	5
6 Other distributions (<i>describe in Part VI</i>). See instructions	6
7 Total annual distributions. Add lines 1 through 6.	7
8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions	8
9 Distributable amount for 2023 from Section C, line 6	9
10 Line 8 amount divided by Line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required-- <i>explain in Part VI</i>). See instructions.			
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			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7:			
\$			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2024. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019.			
b Excess from 2020.			
c Excess from 2021.			
d Excess from 2022.			
e Excess from 2023.			

Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Current Year Facts and Circumstances: THE EYEBANK FOR SIGHT RESTORATION, INC. (THE "EYEBANK") QUALIFIES AS PUBLICLY SUPPORTED BECAUSE IT MEETS THE 10% PLUS FACTS-AND-CIRCUMSTANCES TEST UNDER TREAS REG. 1.170A-9(E)(3) IN THE FOLLOWING RESPECTS:10% OF SUPPORT LIMITATION - AT 25.54% THE EYEBANK'S PUBLIC SUPPORT PERCENTAGE FOR 2023 EXCEEDED 10% AND IS RELATIVELY CLOSE TO 33.3%.PUBLIC BENEFIT: MISSION AND PROGRAMS THE EYE-BANK FOR SIGHT RESTORATION, THE WORLDS FIRST EYE BANK, IS DEVOTED TO RESTORING SIGHT THROUGH EYE DONATIONS AND CORNEA TRANSPLANTS, AS WELL AS PROVIDING OCULAR TISSUE FOR RESEARCH INTO TREATMENT AND CURES FOR OTHER EYE DISEASES. TO DO THIS, THE EYE-BANK RECOVERS, PROCESSES AND PROVIDES CORNEA TISSUE FOR SIGHT SAVING SURGERIES AND RESEARCH AND INNOVATION. SINCE OUR FOUNDING IN 1944, THE EYE-BANK HAS HELPED PROVIDE THE GIFT OF SIGHT TO MORE THAN 70,000 INDIVIDUALS WHO WOULD OTHERWISE HAVE BEEN BLIND. THE EYE-BANKS MULTI-FACETED AND WELL-ESTABLISHED PROGRAMS INCLUDE A STATE-OF-THE-ART OCULAR LABORATORY WHICH OPERATES 24/7 TO RECOVER, EVALUATE AND DISTRIBUTE SAFE, QUALITY DONOR EYE TISSUE FOR APPROXIMATELY 1,400 CORNEA TRANSPLANTS ANNUALLY AND AN OCULAR TISSUE RESEARCH PROGRAM WHICH SUPPLIES DONOR EYE TISSUE TO MEDICAL SCIENTISTS RESEARCHING CURES AND TREATMENTS OF MULTIPLE EYE DISEASES INCLUDING GLAUCOMA AND DISEASES OF THE RETINA AS WELL AS PROVIDING CULTURED AH-RPE CELLS TO RESEARCHERS STUDYING THE POTENTIAL FOR TRANSPLANTING RPE CELLS. THE PROFESSIONAL EDUCATION PROGRAM PROVIDES INFORMATION ABOUT EYE DONATION AND DONOR CRITERIA TO HEALTH CARE PROFESSIONALS THROUGH IN-SERVICE EDUCATION AT MORE THAN 80 HOSPITALS THROUGHOUT THE EYE-BANKS SERVICE AREA, WHICH INCLUDES NEW YORK CITY, LONG ISLAND AND THE LOWER HUDSON VALLEY, WHILE THE EYE-BANKS PUBLIC EDUCATION PROGRAM OFFERS INFORMATION ABOUT EYE DONATION TO THE GENERAL PUBLIC THROUGH BROCHURES AND A NEWSLETTER, EYE-TO-EYE, WHICH IS CIRCULATED TO MORE THAN 20,000 TRANSPLANT RECIPIENTS, FRIENDS AND SUPPORTERS. A USER-FRIENDLY WEBSITE OFFERS VALUABLE INFORMATION IN SPANISH AS WELL AS ENGLISH ABOUT EYE DONATION AND CORNEA TRANSPLANTATION; HOW TO WRITE TO YOUR DONOR FAMILY; AND HOW TO ENROLL IN THE NYS DONATE LIFE REGISTRY. EVERY DONOR FAMILY IS OFFERED THE NYS DONATE LIFE MEDAL IN HONOR OF THEIR LOVED ONES EYE DONATION. PUBLIC AWARENESS ABOUT THE NEED FOR EYE DONATIONS IS A KEY COMPONENT OF THE EYE-BANKS EFFORTS TO RESTORE SIGHT TO HUNDREDS OF INDIVIDUALS EACH YEAR. THE EYE-BANKS MARKETING PROGRAM INFORMS THE PUBLIC ABOUT THE IMPORTANCE OF EYE DONATION AND ENROLLING IN THE DONATE LIFE REGISTRY THROUGH A MULTI-MEDIA ADVERTISING CAMPAIGN THAT REACHES A NEW YORK METROPOLITAN AUDIENCE VIA RADIO, TELEVISION, NEWSPAPERS, SOCIAL MEDIA AND EMAIL MARKETING INCLUDING SPANISH LANGUAGE OUTLETS. THE YOUNG AMBASSADOR PROGRAM INVITES CORNEA TRANSPLANT RECIPIENTS AGES FOUR TO 17 TO EXPRESS THEMSELVES CREATIVELY THROUGH ART AND POETRY, AND SELECTED EFFORTS ARE FEATURED ON THE EYE-BANKS ANNUAL THANKSGIVING CARD AND ON SOCIAL MEDIA. THIS PROGRAM ALSO AWARDS TWO \$3,000 SCHOLARSHIPS ANNUALLY FOR QUALIFYING APPLICANTS PURSUING HIGHER EDUCATION.SOURCES OF SUPPORT: THE EYE-BANK'S FUNDING COMES FROM DIVERSE SOURCES INCLUDING CORPORATIONS AND OTHER ORGANIZATIONS AND INDIVIDUALS. THE ONGOING GOAL IS TO CONTINALLY EXPAND THE EYE-BANKS DONOR BASE.WE PURSUE THIS GOAL BY HOSTING SPECIAL EVENTS INCLUDING SEASONAL BENEFITS EACH ATTENDED BY 275 OR MORE GUESTS AND SPONSORED BY CORPORATE PARTNERS. IN ADDITION TO TICKET SALES, THESE EVENTS INCLUDE A SILENT AUCTION, A LIVE ON-SCREEN JOURNAL AND SPECIAL SOLICITATIONS FOR MAJOR GIFT DONATIONS. IN ADDITION TO PARTNERING WITH MEMBERS OF THE BOARD OF DIRECTORS AND MEDICAL ADVISORY BOARD TO PUBLICIZE THE EYE-BANKS MISSION AND ENCOURAGE FINANCIAL SUPPORT FROM AMONG THEIR OWN CIRCLES, THE EYE-BANK ALSO CREATED A LEADERSHIP COUNCIL. THE PRIMARY PURPOSE OF THE COUNCIL IS TO EXPAND SUPPORT OF THE ORGANIZATIONS ADVOCACY EFFORTS AND ACTIVITIES WITH FUNDRAISING AND NETWORKING EVENTS FOR 50 TO 125 MID-CAREER PROFESSIONALS. THIS SPECIFIC DEMOGRAPHIC, IN COORDINATION WITH A TARGETED SOCIAL MEDIA CAMPAIGNS, MULTIPLIES NEW OPPORTUNITIES FOR PUBLIC AWARENESS AND FUNDRAISING. A CAUSE MARKETING CAMPAIGN WHERE CUSTOMERS WOULD BE ENCOURAGED TO DONATE TO THE EYE-BANK AT A POINT OF SALE OR ONLINE WILL ALSO ENLARGE THE ORGANIZATIONS REACH AND CREATE ADDITIONAL AWARENESS IN ADDITION TO RAISING FUNDS FOR ITS MISSION AS DESCRIBED ABOVE.MULTIPLE SOCIAL MEDIA FUNDRAISING CAMPAIGNS USING FACEBOOK AND STRATEGIC SEARCH ENGINE OPTIMIZATION TARGETS AUDIENCES THAT SUPPORT ORGANIZATIONS WITH A SIMILAR MISSION TO INCREASE USER ENGAGEMENT AND FUNDS RAISED.DIRECT MAIL ACQUISITION CAMPAIGNS REACH A TOTAL OF 98,000 POTENTIAL SUPPORTERS ANNUALLY.REPRESENTATIVE GOVERNING BODY: THE EYEBANK'S ACTIVITIES ARE GOVERNED BY A BOARD OF DIRECTORS REFLECTING A BROAD RANGE OF INDIVIDUALS FROM VARIOUS BACKGROUNDS AND EXPERIENCE. IN ADDITION TO DIVERSE VIEWPOINTS, THEY OFFER SPECIALIZED KNOWLEDGE FOR THE BENEFIT OF THE EYE-BANK, ITS MISSION AND OPERATIONS. Prior Year Facts and Circumstances: THE EYEBANK FOR SIGHT RESTORATION, INC. (THE "EYEBANK") QUALIFIES AS PUBLICLY SUPPORTED BECAUSE IT MEETS THE 10% PLUS FACTS-AND-CIRCUMSTANCES TEST UNDER TREAS REG. 1.170A-9(E)(3) IN THE FOLLOWING RESPECTS:10% OF SUPPORT LIMITATION - AT 24.59% EYEBANKS'S PUBLIC SUPPORT PERCENTAGE FOR 2022 EXCEEDED 10% AND IS RELATIVELY CLOSE TO 33.3%.ATTRACTION OF PUBLIC SUPPORT AND PUBLIC MISSION: THE EYE-BANK FOR SIGHT RESTORATION, THE WORLDS FIRST EYE BANK, IS DEVOTED TO RESTORING SIGHT THROUGH EYE DONATIONS AND CORNEA TRANSPLANTS, AS WELL AS PROVIDING OCULAR TISSUE FOR RESEARCH INTO TREATMENT AND CURES FOR OTHER EYE DISEASES. PUBLIC AWARENESS ABOUT THE NEED FOR EYE DONATIONS IS A KEY COMPONENT OF THE EYE-BANKS EFFORTS TO RESTORE SIGHT TO HUNDREDS OF INDIVIDUALS EACH YEAR. THE EYE-BANKS MULTI-FACETED AND WELL-ESTABLISHED PROGRAMS INCLUDE A STATE-OF-THE-ART OCULAR LABORATORY WHICH OPERATES 24/7 TO RECOVER, EVALUATE AND DISTRIBUTE SAFE, QUALITY DONOR EYE TISSUE FOR APPROXIMATELY 1,400 CORNEA TRANSPLANTS ANNUALLY AND AN OCULAR TISSUE RESEARCH PROGRAM WHICH SUPPLIES DONOR EYE TISSUE TO MEDICAL SCIENTISTS RESEARCHING CURES AND TREATMENTS OF MULTIPLE EYE DISEASES INCLUDING GLAUCOMA AND DISEASES OF THE RETINA AS WELL AS PROVIDING CULTURED AH-RPE CELLS TO RESEARCHERS STUDYING THE POTENTIAL FOR TRANSPLANTING RPE CELLS. THE PROFESSIONAL EDUCATION PROGRAM PROVIDES INFORMATION ABOUT EYE DONATION AND DONOR CRITERIA TO HEALTH CARE PROFESSIONALS THROUGH IN-SERVICE EDUCATION AT MORE THAN 80 HOSPITALS THROUGHOUT THE EYE-BANKS SERVICE AREA, WHICH INCLUDES NEW YORK CITY, LONG ISLAND AND THE LOWER HUDSON VALLEY, WHILE THE EYE-BANKS PUBLIC EDUCATION PROGRAM OFFERS INFORMATION ABOUT EYE DONATION TO THE GENERAL PUBLIC THROUGH BROCHURES AND A NEWSLETTER, EYE-TO-EYE, WHICH IS CIRCULATED TO MORE THAN 20,000 TRANSPLANT RECIPIENTS, FRIENDS AND SUPPORTERS. A USER-FRIENDLY WEBSITE OFFERS VALUABLE INFORMATION IN SPANISH AS WELL AS ENGLISH ABOUT EYE DONATION AND CORNEA TRANSPLANTATION; HOW TO WRITE TO YOUR DONOR FAMILY; AND HOW TO ENROLL IN THE NYS DONATE LIFE REGISTRY. EVERY DONOR FAMILY IS OFFERED THE NYS DONATE LIFE MEDAL IN HONOR OF THEIR LOVED ONES EYE DONATION. THE EYE-BANKS MARKETING PROGRAM INFORMS THE PUBLIC ABOUT THE IMPORTANCE OF EYE DONATION AND ENROLLING IN THE DONATE LIFE REGISTRY THROUGH A MULTI-MEDIA ADVERTISING CAMPAIGN THAT REACHES A NEW YORK METROPOLITAN AUDIENCE VIA RADIO, TELEVISION, NEWSPAPERS, SOCIAL MEDIA AND EMAIL MARKETING INCLUDING SPANISH LANGUAGE OUTLETS. THE YOUNG AMBASSADOR PROGRAM INVITES CORNEA TRANSPLANT RECIPIENTS AGES FOUR TO 17 TO EXPRESS THEMSELVES CREATIVELY THROUGH ART AND POETRY AND SELECTED EFFORTS ARE FEATURED IN THE EYE-BANKS ANNUAL THANKSGIVING CARD AND ON SOCIAL MEDIA. THE PROGRAM ALSO AWARDS TWO \$3,000 SCHOLARSHIPS ANNUALLY FOR QUALIFYING APPLICANTS PURSUING HIGHER EDUCATION.SOURCES OF SUPPORT: THE EYE-BANK'S FUNDING COMES FROM DIVERSE SOURCES INCLUDING A NUMBER OF CORPORATIONS, OTHER ORGANIZATIONS AND INDIVIDUALS. IN ORDER TO EXPAND THE POOL OF DONORS THE EYE-BANK PLANS TO: -CONTINUE TO HOST AN INCREASED NUMBER OF SPECIAL EVENTS INCLUDING A FALL AND SPRING BENEFIT AS WELL AS TWO LEADERSHIP COUNCIL CULTIVATION EVENTS, ALL OF WHICH INCLUDE CORPORATE SPONSORSHIP OPPORTUNITIES AND OUTREACH TO NEW AUDIENCES;-PARTNER WITH A MAJOR CORPORATION TO LAUNCH A CAUSE MARKETING CAMPAIGN WHERE CUSTOMERS WOULD BE ENCOURAGED TO DONATE TO THE EYE-BANK AT A POINT OF SALE ;-CREATE AND PROMOTE MULTIPLE SOCIAL MEDIA FUNDRAISING CAMPAIGNS TARGETING AUDIENCES THAT SUPPORT ORGANIZATIONS WITH A SIMILAR MISSION TO THE EYE-BANK;-DOUBLE OUR DIRECT MAIL ACQUISITIONS TO FOUR MAILINGS PER YEAR REACHING A TOTAL OF 98,000 POTENTIAL SUPPORTERS ANNUALLY;-PARTNER WITH OUR BOARD OF DIRECTORS AND MEDICAL ADVISORY BOARD MEMBERS TO CULTIVATE NEW MAJOR DONORS AND ENCOURAGE SUPPORT FROM THEIR BUSINESSES.REPRESENTATIVE GOVERNING BODY: THE EYEBANK'S ACTIVITIES ARE GOVERNED BY A

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2023

Open to Public Inspection

Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury Internal Revenue Service

Name of the organization The Eye-Bank for Sight Restoration Inc DBA The Eye-Bank of New York

Employer identification number 13-1623998

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4: Total number at end of year, Aggregate value of contributions to (during year), Aggregate value of grants from (during year), Aggregate value at end of year.

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Yes No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? Yes No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

- 1 Purpose(s) of conservation easements held by the organization (check all that apply). Preservation of land for public use, Protection of natural habitat, Preservation of open space, Preservation of an historically important land area, Preservation of a certified historic structure.

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

Table with 2 columns: Held at the End of the Year, Rows 2a-2d: Total number of conservation easements, Total acreage restricted by conservation easements, Number of conservation easements on a certified historic structure included in (a), Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register.

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 \$ (ii) Assets included in Form 990, Part X \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 \$ b Assets included in Form 990, Part X \$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange programs
 - e** Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . **Yes** **No**

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? **Yes** **No**

b If "Yes," explain the arrangement in Part XIII and complete the following table:

- c** Beginning balance
- d** Additions during the year
- e** Distributions during the year
- f** Ending balance

	Amount
1c	
1d	
1e	
1f	

- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . . **Yes** **No**
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	64,679,178	82,351,106	73,902,547	67,234,621	55,896,829
b Contributions	20,384	3,274	393,978	316,799	529,805
c Net investment earnings, gains, and losses	15,090,637	-13,784,165	10,985,280	11,263,339	13,834,026
d Grants or scholarships	4,450				
e Other expenditures for facilities and programs	4,505,710	3,891,037	2,930,699	4,912,212	3,026,039
f Administrative expenses					
g End of year balance	75,280,039	64,679,178	82,351,106	73,902,547	67,234,621

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment ▶ 93.840 %
- b** Permanent endowment ▶ 6.080 %
- c** Term endowment ▶ 0.080 %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i)** Unrelated organizations
- (ii)** Related organizations

	Yes	No
3a(i)		No
3a(ii)		No
3b		No

b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		1,963,971	1,364,258	599,713
d Equipment		663,518	389,743	273,775
e Other		218,022	195,347	22,675
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				896,163

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A)		
(C)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments - Program Related.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col.(B) line 13.)		

Part IX Other Assets.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) Accrued interest receivable	181,145
(2) Beneficial interest in charitable trusts	4,531,795
(3) Inv in simple agreement for future eq.	650,000
(4) Right-of-use asset - operating lease	2,047,448
(5) Security deposits	21,743
(6)	
(7)	
(8)	
(9)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.)	7,432,131

Part X Other Liabilities.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
1. (1) Federal income taxes	
Operating lease payable	2,421,896
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	2,421,896

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	21,463,002
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	9,511,897	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	497,853	
e	Add lines 2a through 2d			2e 10,009,750
3	Subtract line 2e from line 1			3 11,453,252
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1 :			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	212,106	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b			4c 212,106
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)			5 11,665,358

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	9,696,097
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	94,742	
e	Add lines 2a through 2d			2e 94,742
3	Subtract line 2e from line 1			3 9,601,355
4	Amounts included on Form 990, Part IX, line 25, but not on line 1 :			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	212,106	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b			4c 212,106
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)			5 9,813,461

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
See Additional Data Table	

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

Additional Data

Software ID: 23017517

Software Version: 2023v5.1

EIN: 13-1623998

Name: The Eye-Bank for Sight Restoration Inc
DBA The Eye-Bank of New York

Supplemental Information

Return Reference	Explanation
Part IV, Line 2b: Explanation of escrow account liability	In 1996, The Eye-Bank for Sight Restoration, Inc. was made a beneficiary of the Mabel Hylt on Trust for the express purpose of providing revenues generated by [its portion of] the trust to The Glaucoma Research Fund. The Eye-Bank receives an annual distribution from the trust and disburses funds to the designated researcher upon request. As custodian, The Eye-Bank is entitled to an administrative fee of 15% per annum.

Supplemental Information

Return Reference	Explanation
Part V, Line 4: Intended uses of the endowment fund.	The Eye-Bank has a policy of spending the investment income generated from the unrestricted board designated amounts in the portfolio fund. The Board of Directors of The Eye-Bank has adopted a policy to limit annual spending of investment earnings for current operations to 5% of the four-year average of the fair value of investments, excluding the two highest and two lowest performance quarters to reduce the effect of volatility on operational support. This is consistent with The Eye-Bank's objective to maintain the purchasing power of the portfolio fund assets held in perpetuity as well as to provide additional growth through investment return and new gifts.

Supplemental Information

Return Reference	Explanation
Part XI, Line 2d: Other revenue amounts included in F/S but not included on form 990	Change in value of beneficial interest \$403111 Special event direct expense \$94742

Supplemental Information

Return Reference	Explanation
Part XII, Line 2d: Other expenses and losses per audited F/S	Special event expense \$94742

**SCHEDULE G
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Supplemental Information Regarding
Fundraising or Gaming Activities**
Complete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023
Open to Public Inspection

Name of the organization
The Eye-Bank for Sight Restoration Inc
DBA The Eye-Bank of New York

Employer identification number
13-1623998

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a** Mail solicitations
 - b** Internet and email solicitations
 - c** Phone solicitations
 - d** In-person solicitations
 - e** Solicitation of non-government grants
 - f** Solicitation of government grants
 - g** Special fundraising events
- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No
- b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		Fall Event (event type)	Spring Benefit (event type)	1 (total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts	102,226	87,895	16,583	206,704
	2 Less: Contributions	70,589	48,097	11,875	130,561
	3 Gross income (line 1 minus line 2)	31,637	39,798	4,708	76,143
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	11,842	13,716	5,253	30,811
	7 Food and beverages	30,041	13,715		43,756
	8 Entertainment	6,000	4,980	973	11,953
	9 Other direct expenses	4,245	1,165	2,812	8,222
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				94,742
11 Net income summary. Subtract line 10 from line 3, column (d) ▶				-18,599	

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col.(a) through col.(c))
		1 Gross revenue			
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7 Direct expense summary. Add lines 2 through 5 in column (d) ▶					
8 Net gaming income summary. Subtract line 7 from line 1, column (d) ▶					

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No

b If "Yes," explain: _____

- 11** Does the organization conduct gaming activities with nonmembers? Yes No
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13** Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ►

Address ►

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____.

c If "Yes," enter name and address of the third party:

Name ►

Address ►

16 Gaming manager information:

Name ►

Gaming manager compensation ► \$

Description of services provided ►

- Director/officer Employee Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Return Reference	Explanation
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Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

Schedule I (Form 990)

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury Internal Revenue Service Name of the organization

The Eye-Bank for Sight Restoration Inc DBA The Eye-Bank of New York

Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22. Attach to Form 990. Go to www.irs.gov/Form990 for the latest information.

Employer identification number 13-1623998

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance...
2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000.

Table with 8 columns: (a) Name and address of organization or government, (b) EIN, (c) IRC section (if applicable), (d) Amount of cash grant, (e) Amount of non-cash assistance, (f) Method of valuation, (g) Description of noncash assistance, (h) Purpose of grant or assistance. Rows 1-12.

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table.
3 Enter total number of other organizations listed in the line 1 table.

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1) Cash	3	16,000			
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Return Reference	Explanation
Grantmaker's Description of How Grants are Used	The candidate application process for Eye-Bank for Sight Restoration grants asserts that monies, if awarded, are intended for use in the United States. Required subsequent reporting from award recipients confirms that the award monies were used as intended.

Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**
▶ **Attach to Form 990.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
The Eye-Bank for Sight Restoration Inc
DBA The Eye-Bank of New York

Employer identification number
13-1623998

Part I Questions Regarding Compensation

		Yes	No								
<p>1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"><input type="checkbox"/> First-class or charter travel</td> <td style="width: 50%; border: none;"><input type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Travel for companions</td> <td style="border: none;"><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Tax idemnification and gross-up payments</td> <td style="border: none;"><input type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Discretionary spending account</td> <td style="border: none;"><input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)</td> </tr> </table>	<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use	<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence	<input type="checkbox"/> Tax idemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees	<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)			
<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use										
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence										
<input type="checkbox"/> Tax idemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees										
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)										
<p>b If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain</p>	1b										
<p>2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?</p>	2										
<p>3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"><input checked="" type="checkbox"/> Compensation committee</td> <td style="width: 50%; border: none;"><input type="checkbox"/> Written employment contract</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Independent compensation consultant</td> <td style="border: none;"><input type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Form 990 of other organizations</td> <td style="border: none;"><input checked="" type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>	<input checked="" type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract	<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study	<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee					
<input checked="" type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract										
<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study										
<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee										
<p>4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:</p> <p>a Receive a severance payment or change-of-control payment?</p> <p>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p> <p>c Participate in, or receive payment from, an equity-based compensation arrangement?</p> <p>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</p>	4a		No								
	4b		No								
	4c		No								
<p>Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</p> <p>5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:</p> <p>a The organization?</p> <p>b Any related organization?</p> <p>If "Yes," on line 5a or 5b, describe in Part III.</p>	5a		No								
	5b		No								
<p>6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:</p> <p>a The organization?</p> <p>b Any related organization?</p> <p>If "Yes," on line 6a or 6b, describe in Part III.</p>	6a		No								
	6b		No								
<p>7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III</p>	7		No								
<p>8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III</p>	8		No								
<p>9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p>	9										

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2, 1099-MISC compensation, and/or 1099-NEC			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 Dana Arifi Dir Fin & Admin	(i)	140,850			14,085	15,939	170,874	
	(ii)	-----	-----	-----	-----	-----	-----	-----
2 Edwin Roberts Associate Director	(i)	177,796			17,780	38,546	234,122	
	(ii)	-----	-----	-----	-----	-----	-----	-----
3 Hortense Kendall Laboratory Manager	(i)	144,194			14,419	36,702	195,315	
	(ii)	-----	-----	-----	-----	-----	-----	-----
4 Karen Bardavid Dir of Development	(i)	165,448			16,545	38,521	220,514	
	(ii)	-----	-----	-----	-----	-----	-----	-----
5 Noel Mick Moschetta Dir Communications	(i)	159,115			15,912	16,052	191,079	
	(ii)	-----	-----	-----	-----	-----	-----	-----
6 Patricia Dahl CEO/Exec. Dir.	(i)	311,000			31,200	16,345	358,545	
	(ii)	-----	-----	-----	-----	-----	-----	-----

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2023

- ▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
- ▶ **Attach to Form 990.**
- ▶ **Go to www.irs.gov/Form990 for the latest information.**

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
The Eye-Bank for Sight Restoration Inc
DBA The Eye-Bank of New York

Employer identification number
13-1623998

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded		4	15,440	FMV
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (<u>Auction assets</u>)		68	28,910	FMV
26 Other ▶ (_____)				
27 Other ▶ (_____)				
28 Other ▶ (_____)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		No
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?		No
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		No
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference	Explanation
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SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
The Eye-Bank for Sight Restoration Inc
DBA The Eye-Bank of New York

Employer identification number
13-1623998

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part III, Line 4d	<p>OTHER PROGRAM SERVICES 4: The Eye-Banks Ocular Tissue Research Program supplies donor eye tissue to medical scientists researching cures and treatment of eye diseases such as cataracts, glaucoma and diseases of the retina. The Eye-Bank also provides adult human Retina Pigment Epithelial (ah-RPE) cells to a growing number of researchers across the country who are conducting studies on the potential for transplanting RPE cells in the future. The Eye-Bank distributed 121% more donor tissue to researchers in 2023 (190 tissues) over 2022 (86 tissues). This significant increase is due in part to The Eye-Banks addition of a Research and Relationship Development Manager position as well as our hosting a reception at the 2023 meeting of ARVO (Association for Research in Vision and Ophthalmology) which enabled us to meet in-person with researchers currently using our donor tissue and cultivate new opportunities for our Research Program to collaborate. OTHER PROGRAM SERVICES 5: The Young Ambassador Program invites cornea transplant recipients ages four to 17 to express themselves creatively through art and poetry and selected efforts are featured in The Eye-Banks annual Thanksgiving Card. The program also awards two annual \$3,000 scholarships to qualifying student applicants pursuing higher education -- one for a successful public education project and one for a STEM research paper describing a way to increase eye donation. OTHER PROGRAM SERVICES 6: The Eye-Banks Marketing Program continued to inform the public about the importance of eye donation and enrolling in the Donate Life Registry through its highly-successful multi-media advertising campaign that reaches a New York metropolitan audience via, television, radio and newspapers as well as social media platforms and email marketing. Both media and digital marketing placement includes Spanish language outlets. The 2023 ad campaign Be a Hero at the DMV reinforced the opportunity for New Yorkers to enroll in the Donate Life Registry while conducting transactions at the DMV.</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section B, Line 11b	The Finance Committee reviewed the 2023 Form 990 in detail. With the Committee's approval, it was presented to the full Board at the October meeting and all questions and comments were resolved prior to filing.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section B, Line 12c	A Director or Officer shall disclose a conflict of interest: (a) prior to voting on or otherwise discharging his duties with respect to any matter involving the conflict which comes before the Board or any committee; (b) prior to entering into any contract or transaction involving the conflict; (c) as soon as possible after the Director or Officer learns of the conflict; and (d) on the annual conflict of interest disclosure form.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section B, Line 15a	The Executive Committee functions as the Compensation Committee. The Committee annually reviews the past year's goals and outcomes as well as the goals for the coming year of the Executive Director and then approves the salary of the Executive Director for the new fiscal year. Compensation decisions are substantiated by contemporaneous emails.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section C, Line 19	The Eye-Bank makes its governing documents available to the public as mandated by federal disclosure requirements. The Federal Form 990 is also available on Guidestar.org .

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part XI, Line 9	Change in value of beneficial interest in charitable trusts = \$403111