cipitation, high 50. Tonight, cloudy,

windy, a rain or snow shower, low 34. Tomorrow, windy, partly sunny, high 46. Weather map is on Page 22.

\$6.00

VOL. CLXXIII ... No. 60,089

© 2024 The New York Times Company

SUNDAY, MARCH 10, 2024

Prices in Canada may be higher

# Close to Home With His Interests and RYAN MAC

BOCA CHICA, Texas — Before March 2021, Elon Musk's charitable foundation had never announced any donations to Cameron County, an impoverished region at the southern tip of Texas that is home to his SpaceX launch site and local officials who help regulate it.

The Musk Foundation began

Mr. Musk, the world's secondrichest person according to Forbes, presides over SpaceX, Tesla and other companies that are pushing the boundaries of technology, while also controlling a social media platform, now known as X, through which he promotes his often-polarizing political and social views.

Since 2020, he has seeded his charity with tax-deductible donations of stock worth more than \$7 billion at the time, making it one of the largest in the country.

Mr. Musk has not hired any staff for his foundation, tax filings show. Its billions are handled by a board that consists of himself and two volunteers, one of whom reports putting in so little time that it averages out to six minutes per

records are available, they gave Continued on Page 14

## LAWYERS STIFLED TAX FRAUD QUERY INTO CATERPILLAR

'GREAT CASE' VANISHED

Company Enlisted Barr Before His Return as **Attorney General** 

By JESSE DRUCKER

In December 2018, a team of federal law enforcement agents flew to Amsterdam to interview a witness in a yearslong criminal investigation into Caterpillar, which had avoided billions of dollars of income taxes by shifting profits to a Swiss subsidiary.

A few hours before the interview was set to begin, the agents were startled to hear that the Justice Department was telling them to cancel the long-planned meet-

The interview was never rescheduled, and the investigation would limp along for another few years before culminating, in late 2022, with a victory for Caterpillar. The Internal Revenue Service told the giant industrial company to pay less than a quarter of the back taxes the government once claimed that Caterpillar owed and did not impose any penalties. The criminal investigation was closed without charges being filed — and even without agents having the chance to review records seized from the company.

Caterpillar appears to have defused the investigation at least in part by deploying a type of raw legal power that rarely becomes publicly visible. This account is based on interviews with people familiar with the investigation, regulatory filings and internal Justice Department emails provided to Senate investigators and

reviewed by The New York Times. In the months leading up to the canceled interview in the Netherlands, Caterpillar had enlisted a small group of well-connected lawyers to plead the company's case. Chief among those was William P. Barr, who had served as attorney general in the George H.W. Bush administration.

Caterpillar's attorneys met with senior federal officials, including the Justice Department's top tax official, Richard Zuckerman, according to agency emails. The lawyers sharply criticized the conduct of one of the agents working on the Caterpillar case and questioned the legal basis for the investigation.

Continued on Page 19

# Musk Charity Keeps Money Giving Often Intersects

### By DAVID A. FAHRENTHOLD

Then, at 8:05 one morning that month, a SpaceX rocket blew up, showering the area with a rain of twisted metal.

giving at 9:27 a.m. local time.

"Am donating \$20M to Cameron County schools & \$10M to City of Brownsville for downtown revitalization," Mr. Musk said on Twitter.

At the same time, he runs a charity with billions of dollars, the kind of resources that could make a global impact. But unlike Bill Gates, who has deployed his fortune in an effort to improve health care across Africa, or Walmart's Walton family, which has spurred change in the American education system, Mr. Musk's philanthropy has been haphazard and largely self-serving — making him eligible for enormous tax breaks and helping his businesses.

The foundation that houses the money has failed in recent years to give away the bare minimum required by law to justify the tax break, exposing it to the risk of having to pay the government a substantial financial penalty.

In 2022, the last year for which

# Testing His X-and-O Ambition, As Well as Others' Acceptance

#### By BILLY WITZ

ALLENDALE, S.C. — A little over a year ago, the University of Carolina Salkehatchie posted a job opening for its men's basketball coach. It might have been a single sentence: applications being accepted for the worst college coaching job in the coun-

The school, a junior college at a rural outpost about an hour's drive west of Charleston, had shut down its men's basketball program before last season after going through four coaches in eight months. One quit before setting

foot on campus. There was not much to offer the candidates. The pay: \$38,000 per year but no recruiting budget or staff. The facilities: a gym whose court is seven feet short of regulation, whose showers don't have running water and whose men's locker room doesn't have a toilet.

And another thing: there were no plavers.

The job would test career ambitions, which made it perfect for



Matt Lynch is said to be the first publicly gay head coach in men's college basketball.

Lynch, 33, is like many hustling their way up the coaching ladder. He's had the coaching bug since a church-league dad handed him a clipboard and asked him to design

Continued on Page 27

MERIDITH KOHUT FOR THE NEW YORK TIMES

A mural in Brownsville, Texas, a city near SpaceX's launch site and the recipient of millions of dollars from the Musk Foundation.

## Ukrainians Aid Military Effort By Chipping In

#### By CONSTANT MÉHEUT and DARIA MITIUK

KYIV, Ukraine — Earlier this year, Daria Chervona, a photo retoucher from Kyiv, was busy trying to raise 78 million Ukrainian hryvnia, about \$2 million, for Ukraine's army, posting daily on social media to urge friends and acquaintances to chip in. That was a high bar, but after a few weeks she announced she had cleared it, reaching her target.

"You did it," she told her followers on Instagram in late January, in a post displaying the eight-figure sum raised in large black char-

Ms. Chervona attributes her success to a system she adopted last summer: dividing the work among dozens of people, each tasked with collecting money from friends, in a process that she said can yield large sums. Fundraisers are then highlighted in a social media post with their picture, tapping into civilians' desire to be recognized as active participants in the war effort.

"They need to be able to tell themselves, 'I'm doing something, I'm helping," Ms. Chervona, 28, said in a recent interview. "I simply understood that any reasonably active person on Instagram could pull in 50K," she added, referring to 50,000 Ukrain-

ian hryvnias, about \$1,300. Since the early days of the war, thousands of volunteers have led crowdfunding efforts that have been crucial in supplying the Ukrainian military with critical equipment. They have become part of Ukraine's social fabric, with nearly 80 percent of the population now donating, according

Continued on Page 10

#### A Symbol of Starvation in Gaza, He Died at 10 ern Gaza for weeks, after major

This article is by Bilal Shbair, Vivian Yee and Aaron Boxerman.

It is all too easy to trace the skull beneath the Gazan boy's face, the pallid skin stretching tight over every curve of bone and sagging with every hollow. His chin juts with a disturbing sharpness. His flesh has shrunk and shriveled, life reduced to little more than a thin mask over an imminent death.

In one of a series of news photographs of the boy, Yazan Kafarneh, taken with his family's permission as he struggled for his life, his long-lashed eyes stare out, unfocused. In that widely shared picture online, his right hand, bandaged over an intravenous line, contracts in on itself at an awkward angle, a visible marker of his cerebral palsy.

He was 10, but in photographs from his last days at a clinic in

#### Deaths by Malnutrition Are Just Beginning, Aid Groups Warn

southern Gaza, he looks both small for his age and at the same time ancient. By Monday, Yazan

The pictures of Yazan circulating on social media have quickly made him the face of starvation in Aid groups have warned that

deaths from malnutrition-related causes have only just begun for Gaza's more than two million people. Five months into Israel's campaign against Hamas and its siege of Gaza, hundreds of thousands of Palestinians are close to starvation, United Nations officials say. Almost no aid has reached northU.N. agencies mostly suspended their operations, citing mass looting of their cargoes by desperate Gazans, Israeli restrictions on convoys and the poor condition of roads damaged during the war.

At least 20 Palestinian children have died from malnutrition and dehydration, according to Gazan health officials. Like Yazan, who required medicines that were in acutely short supply in Gaza, many of those who died also suffered from health conditions that further placed their lives at risk, health officials said.

"It's often that a child is extremely malnourished, and then they get sick and that virus is ultimately what causes that death," said Heather Stobaugh, a malnutrition expert at Action Against Hunger, an aid group. "But they would not have died if they were

Continued on Page 8



Yazan Kafarneh in a hospital in Rafah, southern Gaza, last Sunday. By Monday, he was dead.

# A 'Lost' Nolan Film, Made in a Different Time, Tantalizes Fans

#### By CHRISTOPHER KUO

Before Christopher Nolan became a celebrated director - before "Inception" penetrated the land of dreams, "Interstellar" played with the laws of physics and "Tenet" warped all sense of chronology - there was "Larcenv."

In 1995, Nolan directed "Larceny" with a group of friends he had met through the film society at University College London. It is about eight minutes long, was shot in black and white with 16millimeter cameras and involves

an apartment burglary. That is essentially all the public information about the film. After a screening at the Cambridge Film Festival in 1996, it vanished.

In the decades since, Nolan, 53, has become known for his expansive cinematography and mindbending plots in movies like "Memento," the "Dark Knight" trilogy and "Dunkirk." He is expected to win his first Oscar on Sunday for

#### An Eight-Minute Short Shrouded in Mystery

"Oppenheimer," a three-hour biopic about a theoretical physicist that made nearly a billion dol-

The popularity of Nolan's work has made the elusiveness of "Larceny" maddening for fans who want to watch his entire filmography, and perhaps gain insight into

his early development as a film-

"When I meet God, I won't ask about the scrolls from the Library of Alexandria, I'll shake him down for this lost film," Dan DeLaPorte wrote on Letterboxd, a website where people rate and review

DeLaPorte said in an interview that he had scrolled through pages and pages of Google search results and combed through Reddit, Vimeo and underground me-

Continued on Page 13

#### **INTERNATIONAL 4-11**

#### 'Children Crave Discipline'

Highly regimented schools are becoming increasingly popular in England as a way to vault poor children to academic success.

#### Rainforest Burns Without Rain

In the Amazon, extreme weather has led to fires across swaths of five countries, with dire implications.

SPECIAL SECTION

#### Design

Innovative surfaces in a variety of materials are making an impact in architecture, interiors and products.



**METROPOLITAN** 

#### The Lindbergh Baby Case

New speculation about the child's death revives scrutiny of what was known as the "crime of the century."

#### Is the City Back? For Some.

New York has rebounded from the pandemic in meaningful ways, but the recovery has been uneven.

#### NATIONAL 12-22

'It's Not Us. It's You.'

#### Miami Beach is done with rowdy spring

breakers and is taking radical steps to head off disorderly crowds.

**SPORTS 26-29** 

#### **Now Batting: Your Landlord**

Baseball players buy, sell, rent and trade homes among themselves as they try to find housing. PAGE 26

SUNDAY STYLES

### A Pitchwoman Evolves

Kylie Jenner has a new look, and many products to go along with it.



#### You Have Got to Be Kidding

A selection of artists and films that were memorably, or dubiously, denied an Oscar by the Academy of Motion Picture Arts and Sciences. PAGES 8-11

SUNDAY OPINION Nicholas Kristof

**SUNDAY BUSINESS** 

#### Redefining Food Delivery

The e-commerce entrepreneur Marc Lore thinks that with enough cash, he can transform the industry. Will his new company, Wonder, give him the kind of success he's never had?

#### Surprising Left-Right Alliance Legislators from both sides of the

political divide are working to add apartments to suburban single-family neighborhoods.

