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Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation
or Section 4947(a)(1) Nonexempt Charitable Trust
Treated as a Private Foundation

Note. The foundation may be able to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0052

2011

For calendar year 2011, or tax year beginning 01-01-2011 , and ending 12-31-2011

G Check all that apply

☐ Initial return

☐ Initial return of a former public charity

☐ Final return

☐ Amended return

☐ Address change

☐ Name change

Name of foundation
REGINA GOLDWASSER FOUNDATION CO PERFECT GEMS

A Employer identification number
13-2926389

Number and street (or P O box number if mail is not delivered to street address)
1222 AVENUE M

B Telephone number (see page 10 of the instructions)
(718) 676-5009

City or town, state, and ZIP code
BROOKLYN, NY 11230

C If exemption application is pending, check here ☐

D 1. Foreign organizations, check here ☐

2. Foreign organizations meeting the 85% test, check here and attach computation ☐

E If private foundation status was terminated under section 507(b)(1)(A), check here ☐

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

H Check type of organization ☒ Section 501(c)(3) exempt private foundation
☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

I Fair market value of all assets at end of year (from Part II, col. (c), line 16)
\$ 42,807

J Accounting method ☒ Cash ☐ Accrual
☐ Other (specify) _____
(Part I, column (d) must be on cash basis.)

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)				
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities.	1,878	1,878		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	1,242			
	b Gross sales price for all assets on line 6a _____ 50,000				
	7 Capital gain net income (from Part IV, line 2)		1,242		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)				
	12 Total. Add lines 1 through 11	3,120	3,120		
	13 Compensation of officers, directors, trustees, etc	0	0		0
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule).				
	b Accounting fees (attach schedule).	1,700	0		0
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see page 14 of the instructions)				
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule).	834	0		0
	24 Total operating and administrative expenses.				
	Add lines 13 through 23	2,534	0		0
	25 Contributions, gifts, grants paid.	79,693			79,693
	26 Total expenses and disbursements. Add lines 24 and 25	82,227	0		79,693
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-79,107			
	b Net investment income (if negative, enter -0-)		3,120		
	c Adjusted net income (if negative, enter -0-)				

For Privacy Act and Paperwork Reduction Act Notice, see page 30 of the instructions.

Cat No 11289X

Form **990-PF** (2011)

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing	7,486	19,389	19,389
	2	Savings and temporary cash investments	42,252		
	3	Accounts receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	4	Pledges receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the instructions)			
	7	Other notes and loans receivable (attach schedule) ▶ _____ Less allowance for doubtful accounts ▶ _____			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)	72,176	23,418	23,418
	c	Investments—corporate bonds (attach schedule)			
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)			
	14	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
Liabilities	15	Other assets (describe ▶ _____)			
	16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	121,914	42,807	42,807
	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶ _____)			
	23	Total liabilities (add lines 17 through 22)	0	0	
Net Assets or Fund Balances		Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.			
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ▶ <input checked="" type="checkbox"/> and complete lines 27 through 31.			
	27	Capital stock, trust principal, or current funds	0	0	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund	0	0	
	29	Retained earnings, accumulated income, endowment, or other funds	121,914	42,807	
	30	Total net assets or fund balances (see page 17 of the instructions)	121,914	42,807	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	121,914	42,807	

Part III Analysis of Changes in Net Assets or Fund Balances			
1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year’s return)	1	121,914
2	Enter amount from Part I, line 27a	2	-79,107
3	Other increases not included in line 2 (itemize) ▶ _____	3	0
4	Add lines 1, 2, and 3	4	42,807
5	Decreases not included in line 2 (itemize) ▶ _____	5	0
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	42,807

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1 a	SALE OF SECURITIES	P		2011-03-07
b				
c				
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 50,000		48,758	1,242
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a			1,242
b			
c			
d			
e			

2	Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	1,242
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions) If (loss), enter -0- in Part I, line 8		3	

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No
If "Yes," the foundation does not qualify under section 4940(e) Do not complete this part

1 Enter the appropriate amount in each column for each year, see page 18 of the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2010	94,131	192,759	0 488335
2009	118,715	213,554	0 555902
2008	110,842	58,837	1 883883
2007	0		
2006			

2	Total of line 1, column (d).	2	2 928120
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0 732030
4	Enter the net value of noncharitable-use assets for 2011 from Part X, line 5.	4	73,014
5	Multiply line 4 by line 3.	5	53,448
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	31
7	Add lines 5 and 6.	7	53,479
8	Enter qualifying distributions from Part XII, line 4.	8	79,693

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions on page 18

Part VIExcise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)








1a		Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1			
		Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)			
b		Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b		1	31
c		All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)			
2		Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		2	0
3		Add lines 1 and 2.		3	31
4		Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		4	0
5		Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-		5	31
6		Credits/Payments			
a		2011 estimated tax payments and 2010 overpayment credited to 2011	6a		
b		Exempt foreign organizations—tax withheld at source	6b		
c		Tax paid with application for extension of time to file (Form 8868)	6c		
d		Backup withholding erroneously withheld	6d		
7		Total credits and payments Add lines 6a through 6d.		7	0
8		Enter any penalty for underpayment of estimated tax Check here <input type="checkbox"/> if Form 2220 is attached		8	
9		Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		9	31
10		Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid.		10	
11		Enter the amount of line 10 to be Credited to 2012 estimated tax <input checked="" type="checkbox"/>	Refunded <input type="checkbox"/>	11	

Part VII-AStatements Regarding Activities

1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		Yes	No
		1a		No
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?			No
	If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.			
c	Did the foundation file Form 1120-POL for this year?	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation <input checked="" type="checkbox"/> \$ 0 (2) On foundation managers <input checked="" type="checkbox"/> \$ 0			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input checked="" type="checkbox"/> \$ 0			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.	2		No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes	3		No
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on Form 990-T for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.	5		No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6		No
7	Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) <input checked="" type="checkbox"/> NY			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation .	8b	Yes	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2011 or the taxable year beginning in 2011 (see instructions for Part XIV on page 27)? If "Yes," complete Part XIV	9		No
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		No

Part VII-A

Statements Regarding Activities *(continued)*

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions).	11		No
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address  N/A	13	Yes	
14	The books are in care of  THE FOUNDATION Telephone no  (718) 676-5009 Located at  1222 AVENUE M BROOKLYN NY ZIP+4  11230			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here  and enter the amount of tax-exempt interest received or accrued during the year.	15		
16	At any time during calendar year 2011, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	Yes	No
See the instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes", enter the name of the foreign country 				

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			Yes	No
1a	During the year did the foundation (either directly or indirectly) (1) Engage in the sale or exchange, or leasing of property with a disqualified person?  Yes  No (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?.  Yes  No (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?  Yes  No (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?  Yes  No (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?.  Yes  No (6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days).  Yes  No			
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)?. Organizations relying on a current notice regarding disaster assistance check here. 	1b		
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2011?.	1c		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2011, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2011?.  Yes  No If "Yes," list the years  20____, 20____, 20____, 20____			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see page 20 of the instructions).	2b		
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here  20____, 20____, 20____, 20____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?.  Yes  No			
b	If "Yes," did it have excess business holdings in 2011 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (<i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2011.</i>).	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2011?	4b		No

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a	During the year did the foundation pay or incur any amount to			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(4) Provide a grant to an organization other than a charitable, etc , organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see page 22 of the instructions).	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see page 22 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here.	<input type="checkbox"/>	5b	
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? <i>If "Yes," attach the statement required by Regulations section 53.4945–5(d).</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No		
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? <i>If "Yes" to 6b, file Form 8870.</i>		6b	No
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?		7b	

Part VIII

Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation (see page 22 of the instructions).				
(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
ELIEZER GOLDWASSER 964 EAST 23RD STREET BROOKLYN, NY 11210	TRUSTEE 2 00	0	0	0
2 Compensation of five highest-paid employees (other than those included on line 1—see page 23 of the instructions). If none, enter "NONE."				
(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				
Total number of other employees paid over \$50,000.				0

Part VIII

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

3 Five highest-paid independent contractors for professional services (see page 23 of the instructions). If none, enter "NONE".		
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services. <div></div>		0

Part IX-A

Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see page 23 of the instructions)	
Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments. See page 24 of the instructions	
3	
Total. Add lines 1 through 3. <div></div>	0

Part X

Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see page 24 of the instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities.	1a	27,481
b	Average of monthly cash balances.	1b	46,645
c	Fair market value of all other assets (see page 24 of the instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	74,126
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	0
2	Acquisition indebtedness applicable to line 1 assets.	2	0
3	Subtract line 2 from line 1d.	3	74,126
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions).	4	1,112
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	73,014
6	Minimum investment return. Enter 5% of line 5.	6	3,651

Part XI

Distributable Amount (see page 25 of the instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☒ and do not complete this part.)

1	Minimum investment return from Part X, line 6.	1	3,651
2a	Tax on investment income for 2011 from Part VI, line 5.	2a	31
b	Income tax for 2011 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	31
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	3,620
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	3,620
6	Deduction from distributable amount (see page 25 of the instructions).	6	0
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	3,620

Part XII

Qualifying Distributions (see page 25 of the instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26.	1a	79,693
b	Program-related investments—total from Part IX-B.	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	79,693
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see page 26 of the instructions).	5	31
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	79,662
Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years			

Part XIII

Undistributed Income (see page 26 of the instructions)

	(a) Corpus	(b) Years prior to 2010	(c) 2010	(d) 2011
1 Distributable amount for 2011 from Part XI, line 7				3,620
2 Undistributed income, if any, as of the end of 2011				
a Enter amount for 2010 only.			0	
b Total for prior years 20____, 20____, 20____		0		
3 Excess distributions carryover, if any, to 2011				
a From 2006.				
b From 2007.				
c From 2008.				107,956
d From 2009.				110,139
e From 2010.				84,526
f Total of lines 3a through e.	302,621			
4 Qualifying distributions for 2011 from Part XII, line 4 ▶ \$ 79,693				
a Applied to 2010, but not more than line 2a			0	
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)		0		
c Treated as distributions out of corpus (Election required—see page 26 of the instructions). . .	0			
d Applied to 2011 distributable amount.				3,620
e Remaining amount distributed out of corpus	76,073			
5 Excess distributions carryover applied to 2011 (If an amount appears in column (d), the same amount must be shown in column (a).)	0			0
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	378,694			
b Prior years' undistributed income Subtract line 4b from line 2b.		0		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.		0		
d Subtract line 6c from line 6b Taxable amount—see page 27 of the instructions . . .		0		
e Undistributed income for 2010 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions			0	
f Undistributed income for 2011 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2011				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions).	0			
8 Excess distributions carryover from 2006 not applied on line 5 or line 7 (see page 27 of the instructions).	0			
9 Excess distributions carryover to 2012. Subtract lines 7 and 8 from line 6a	378,694			
10 Analysis of line 9				
a Excess from 2007. . . .				
b Excess from 2008. . . .				107,956
c Excess from 2009. . . .				110,139
d Excess from 2010. . . .				84,526
e Excess from 2011. . . .				76,073

Part XIVPrivate Operating Foundations (see page 27 of the instructions and Part VII-A, question 9)

1a

If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2011, enter the date of the ruling.

b

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

☐ 4942(j)(3) or ☐ 4942(j)(5)

2a	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed.	Tax year	Prior 3 years			(e) Total
		(a) 2011	(b) 2010	(c) 2009	(d) 2008	
b	85% of line 2a					
c	Qualifying distributions from Part XII, line 4 for each year listed.					
d	Amounts included in line 2c not used directly for active conduct of exempt activities.					
e	Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c.					
3	Complete 3a, b, or c for the alternative test relied upon					
a	"Assets" alternative test—enter					
	(1) Value of all assets					
	(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b	"Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed.					
c	"Support" alternative test—enter					
	(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties).					
	(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii).					
	(3) Largest amount of support from an exempt organization					
	(4) Gross investment income					

Part XVSupplementary Information (Complete this part only if the organization had \$5,000 or more in assets at any time during the year—see page 27 of the instructions.)

1

Information Regarding Foundation Managers:

a

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

b

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

2

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

Check here ☒ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see page 28 of the instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a

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

b

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

c

Any submission deadlines

d

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

Part XV

Supplementary Information (continued)

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year See Additional Data Table				
Total			3a	79,693
b Approved for future payment				
Total			3b	0

Enter gross amounts unless otherwise indicated

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

Form **990-PF** (2011)

Part XVII

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

[illegible]

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

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

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than taxpayer or fiduciary) is based on all information of which preparer has any knowledge			
	*****		2013-01-15	*****
	Signature of officer or trustee		Date	Title
	Paid Preparer's Use Only	Preparer's Signature ▶ LEE HANOVER	Date 2013-01-15	Check if self-employed <input checked="" type="checkbox"/> PTIN P00182640
		Firm's name ▶ HIRSCH OELBAUM BRAM & HANOVER CPA'S 111 BROADWAY		Firm's EIN ▶ 13-3641196
	Firm's address ▶ NEW YORK, NY 10006		Phone no (212) 227-8034	

Will the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Additional Data

Software ID:
Software Version:
EIN: 13-2926389
Name: REGINA GOLDWASSER FOUNDATION CO PERFECT
GEMS

Form 990PF - Special Condition Description:

Special Condition Description

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
A TIME1310 48TH STREET SUITE 406 BROOKLYN,NY 11219			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	50
AFULA EDUCATION CENTER INC 49 DAKOTA STREET PASSAIC,NJ 07055			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	100
AHAVAS CHESED4 RIBIER CT MONSEY,NY 10952			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	50
AISH HATORAH408 S LAKE DRIVE ADMINISTRATIVE OFFICES LAKEWOOD,NJ 08701			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	100
AMERICAN FRIENDS OF SHABBOS 112 CLIFTON AVE 44 LAKEWOOD,NJ 08701			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	100
AMERICAN FRIENDS OF YESHIVA GEDOLAH233 E REDWOOD ST BALTIMORE,MD 21202			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	700
ARIE CROWN4600 MAIN ST SKOKIE,IL 60076			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	300
ASHAR360 NEW HEMPSTEAD RD NEW CITY,NY 10956			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	3,000
ATERET YITZCHOK INSTITUTIONS27 RABBI AKIVA ST POB 50 BEITAR ILLIT 90500 IS			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	50
BAIS CHANAH383 KINGSTON AVENUE SUITE 248 BROOKLYN,NY 11213			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	230
BAIS MALKA D'CHASIDEI BELZ40 GRANDVIEW AVENUE SPRING VALLEY,NY 10977			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	230
BAIS MEDRASH TORAH OF MONSEYPO BOX 1286 MONSEY,NY 10952			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	50
BAIS MEDRASH TORAS CHESED 910 MONMOUTH AVENUE LAKEWOOD,NJ 08701			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	600
BAIS TOVA555 OAK STREET LAKEWOOD,NJ 08701			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	4,000
BAIS YAAKOV ACADEMY1213 ELM AVENUE BROOKLYN,NY 11230			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	600
BAIS YAAKOV CHOFETZ CHAIM OF POMOVA44 CAMP HILL ROAD POMONA,NY 10970			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	1,000
BAIS YAAKOV OF SPRING VALLEY 235 NORTH MAIN STREET SPRING VALLEY,NY 10977			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	4,360
BAYIT LAYELED1575 SOUTH ST BROOKLYN,NY 11219			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	100
BERSHLEM OUTREACH CENTER 2446 BRISTOL ROAD BENSALEM,PA 19020			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	50
BETH HATALMUD RABBINICAL INSTITUTE2127 82ND STREET BROOKLYN,NY 11214			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	50
BM TORAS CHESED910 MONMOUTH AVENUE LAKEWOOD,NJ 08701			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	1,600
BNOS MELOCHIM10 SECOR STREET MONSEY,NY 10952			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	50
BY ACADEMY1213 ELM AVENUE BROOKLYN,NY 11230			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	1,600
BY OF SPRING VALLEY11 SMOLLEY DRIVE MONSEY,NY 10952			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	1,000
CAMP L'MOM ACHAI4429 18TH AVENUE BROOKLYN,NY 11204			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	50
CHABAD LUBAVITCH OF ROCKVILLEPO BOX 1309 ROCKVILLE,MD 20849			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	50
CHAI LIFE LINE151 WEST 30TH STREET 3RD FL NEW YORK,NY 10000			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	320
CHAIM V'CHESED DRIBNITZ55 OLD NYACK TPKE MONSEY,NY 10952			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	36
CHAYIM LAYELED803 E 3RD ST BROOKYN,NY 11218			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	100
CHEDER TORAS ZEV108 CHATEAU DRIVE LAKEWOOD,NJ 08701			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	400

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
CHEVRA ONEG SHABBOS1603 41ST ST BROOKLYN,NY 11218			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	100
CHEVRAH KADISHA OF ROCKLAND COUNTY127 ROUTE 59 MONSEY,NY 10952			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	25
CHINUCH ATZMAI TORAH SCHOOLS FOR ISRAEL40 EXCHANGE PLACE STE 1403 NEW YORK,NY 10005			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	50
CHOFETY CHERIM HERITAGE FOUNDATION361 SPOOK ROCK ROAD SUFFERN,NY 10901			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	1,042
CONG BETH ISRAEL OF MONSEY 92 MAIN STREET MONSEY,NY 10952			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	500
CONG CHARSHEI RADOMSK4304 14TH AVE BROOKLYN,NY 11219			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	200
CONG MACHZIKEL HADAS2310 VIRGINIA DR OTTAWA,ONTARIO K1H6S2 CA			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	100
CONGREGATION AHAVAS TORAH 1425 RHAWN STREET PHILADELPHIA,PA 19111			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	630
CONGREGATION OF TAMARIND PARK6 MANDARIN CT LAKEWOOD,NJ 08701			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	150
CROWN HEBREW DAY SCHOOL 4600 MAIN ST SKOKIE,IL 60076			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	100
EZER MIZION1281 49TH STREET BROOKLYN,NY 11219			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	65
HASC5902 14TH AVENUE BROOKLYN,NY 11219			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	50
HATZOLAH EMS OF ROCKLAND COUNTY19 GROVE STREET AT SADDLE RIVER ROAD MONSEY,NY 10952			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	1,100
HEICHAL AVRAHAM ELIMELECH 197 WEBSTER AVENUE BROOKLYN,NY 11230			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	50
JEWISH CHILDRENS FUND332 KINGSTON AVE BROOKLYN,NY 11213			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	108
KHAL ADATH JESHURUN714 WEST 186TH STREET NEW YORK,NY 10033			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	150
KAHAL DERECH EMES133 ROUTE 59 MONSEY,NY 10952			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	1,944
KAHAL SHAAREI TEFFILAH21 SANDS POINT RD MONSEY,NY 10952			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	2,384
KEREN ANIYEM864 E 26TH STREET BROOKLYN,NY 11210			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	150
KEREN HACHESED48 AROSA HILL LAKEWOOD,NJ 08701			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	100
KHAL DERECH EMES133 RT 59 MOSNEY,NY 10952			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	72
KHAL HISACHDUS YRE YIREM VERETZKY1223 E 8TH ST BROOKLYN,NY 11230			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	50
KOLLEL LOMDEI SHAS2 CARMEN CT CHESTNUT RIDGE,NY 10977			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	100
KOLLEL YISROEL DOVID1810 LAJOIE MONTREAL,QUEBEC H2V1S3 CA			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	100
KOLLEL ZICHRON MENACHIM10 MAPLE TERRACE MONSEY,NY 109522733			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	360
KOLLEL ZICHRON SHNEUR55 WEST MAPLE AVENUE MONSEY,NY 10952			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	50
KUPATH EZRAH OF ROCKLAND COUNTY59 COLLEGE ROAD MONSEY,NY 10952			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	560
LAKESWOOD CHEDER SCHOOL 1210 CLIFTON AVENUE LAKEWOOD,NJ 08701			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	1,200
LEKOVOD SHABBOS3904 15TH AVENUE BROOKLYN,NY 11218			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	50
MAOR20 W MAPLE AVE MONSEY,NY 10952			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	36


Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
MESIVTA BAIS YOCHAMAN SHRAGA20 W MAPLE AVE MONSEY,NY 10952			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	180
MESIVTA OF LONG BEACH205 WEST BEECH STREET LONG BEACH,NY 11561			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	100
MESIVTA RABBI SAMSON RAPHAEL HIRSCH HS220 BENNET AVE NY,NY 10040			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	2,280
MESIVTA SHAAREI ARAZIM52 SOUTH MAIN STREET MONSEY,NY 10952			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	200
MIFAL HASHAS190 ROSS ST BROOKLYN,NY 11211			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	50
MIFAL HASHAS4415 14TH AVENUE BROOKLYN,NY 11219			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	500
MIKVAH OF ROCKLAND COUNTY 238 VIOLA ROAD MONSEY,NY 10952			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	50
MIKVAH USA1461 42ND STREET BROOKLYN,NY 11219			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	50
MIRRER YESHIVA CENTRAL INSTITUTE1791 OCEAN PARKWAY BROOKLYN,NY 11223			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	150
MOSDOS CHASIDOS SQUARE105 HEYWARD STREET BROOKLYN,NY 11206			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	50
MOSDOS PUPA4 WIDMAN CT SPRING VALLEY,NY 10977			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	150
NACHLAS BNEI SHIMON1440 E 29TH ST BROOKLYN,NY 11210			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	50
NER ISRAEL RABBINICAL COLLEGE400 MOUNT WILSON LANE BALTIMORE,MD 21208			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	50
NEVE YERUSHALYM COLLEGE25 BROADWAY NEW YORK,NY 10004			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	50
OD YOSEF CHAI18 NEW COUNTY ROAD AIRMONT,NY 10952			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	50
OHEL CHILDRENS HOME & FAMILY SERVICES4510 16TH AVENUE BROOKLYN,NY 11204			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	54
OHR HACHAYIM14161 71ST AVE FLUSHING,NY 11367			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	100
OHR SOMAYACH INTERNATIONAL 1399 CONEY ISLAND AVENUE BROOKLYN,NY 11230			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	180
PROJECT EXTREME335 CENTRAL AVENUE LAWRENCE,NY 11559			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	50
P'TACH1428 36TH STE 211 BROOKLYN,NY 11218			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	50
SCHOOL FOR CHILDREN WITH HIDDEN INTELL1091 RIVER AVENUE LAKEWOOD,NJ 08701			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	50
SCRANTON COMMUNITY KOLLEL 722 CLAY AVENUE SCRATON,PA 18510			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	100
SHAAREI ARAZIM52 SOUTH MAIN STREET SPRING VALLEY,NY 10977			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	300
SHOMRER EMUNIM5014 16TH AVE STE 101 BROOKLYN,NY 11204			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	100
SH'OR YOSHUV INSTITUTE1 CEDARLAWN AVENUE LAWRENCE,NY 11559			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	2,050
SLABODKA YESHIVA1545 50TH ST BROOOKLYN,NY 11219			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	50
STUDENT AID FUND OF TELSHE 28400 EUCLID AVENUE WICKLIFFE,OH 44092			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	100
TALMUD TORAH HABEIN YAKIR2 VAN BUREN DRIVE MONROE,NY 10950			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	600
TALMUD TORAH OHR ELCHANON 805 CROSS ST STE 1 LAKEWOOD,NJ 08701			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	1,200
TALMUDICAL YESHIVA OF PHILEDELPHIA6063 DREXEL ROAD PHILADELPHIA,PA 19131			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	100

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
THE HOUSE OF SAGES283 E BROADWAY NEW YORK,NY 10002			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	50
TIFERES ACHIM1442 45TH STREET BROOKLYN,NY 11219			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	100
TOMCHAI SHABBOS6225 NEW UTRECHT AVENUE BROOKLYN,NY 11219			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	50
TOMCHE SHABBOS BORO PARK FLATBUSH4712 FORT HAMILTON PARKWAY BROOKLYN,NY 11219			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	50
TOMCHE SHABBOS OF ROCKLAND COUNTY78 COLLEGE ROAD MONSEY,NY 10952			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	50
TORAH ACADEMY OF OF OTTAWA 1119 LAZARD STREET OTTAWA OTTAWA,ONTARIO K2C2R5 CA			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	5,730
TORAH UMESORAH1544 CONEY ISLAND AVENUE BROOKLYN,NY 11230			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	67
YAD L' SHABBAT1493 CONEY ISLAND AVENUE BROOKLYN,NY 11230			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	100
YAD YISROEL RELIEF FUND125 E 9TH STREET LAKEWOOD,NJ 08701			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	50
YESHIVA KOL YAAKOV29 W MAPLE AVE MONSEY,NY 10952			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	180
YESHIVA & MESIVATA OHR NAFTOLIPO BOX 516 MONSEY,NY 10952			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	630
YESHIVA AND MESIVTA TORAH VODATH425 E 9TH STREET BROOKLYN,NY 11218			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	100
YESHIVA BAIS BINYOMIN132 PROSPECT STREET STAMFORD,CT 06901			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	500
YESHIVA BAIS HATORAH1815 SWARTHMORE AVENUE LAKEWOOD,NJ 08701			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	100
YESHIVA BAIS MIKRAH221 VIOLA ROAD PO BOX 456 MONSEY,NY 10952			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	1,000
YESHIVA BEER YITZCHOK1391 NORTH AVENUE ELIZABETH,NJ 07208			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	100
YESHIVA CHAYAI OLAM1000 BENNETT BLVD LAKEWOOD,NJ 08701			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	180
YESHIVA DEGEL HATORAH MAAMAR MORDERCHAI111 MAPLE AVENUE SPRING VALLEY,NY 10977			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	1,000
YESHIVA GEDOLA MERKAS HATORAH MONTREAL6155 DEACON RD MONTREAL,QUEBEC H3S2P4 CA			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	100
YESHIVA GEDOLAH BAIS YISROEL2005 AVENUE J BROOKLYN,NY 11230			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	36
YESHIVA GEDOLAH ZICHRON SHMARYAHU567 LAWRENCE AVENUE WEST TORONTO,ONTARIO M6A1A5 CA			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	200
YESHIVA GEDULAH Z MOSHE84 LAUREL PARK ROAD SOUTH FALLSBURG,NY 12779			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	36
YESHIVA HARBOTZAR TORAH ZICHRON1049 EAST 15TH STREET BROOKLYN,NY 11230			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	36
YESHIVA MIR YERUSHALAYIM 5227 NEW UTRECHT AVENUE BROOKLYN,NY 11219			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	600
YESHIVA OF FAR ROCKAWAY802 HICKSVILLE ROAD FAR ROCKAWAY,NY 11691			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	90
YESHIVA OF SPRING VALLEY121 COLLEGE ROAD SUFFERN,NY 10901			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	2,900
YESHIVA ORCHAS CHAIM410 OBERLIN AVENUE LAKEWOOD,NJ 08701			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	1,100
YESHIVA RABBI SR HIRSCH91 BENNETT AVENUE NEW YORK,NY 10033			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	10,040
YESHIVA SHAAR HATALMUD1746 53RD ST BROOKLYN,NY 11204			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	360
YESHIVA SHAAREI TORAH91 CARLTON RD W SUFFERN,NY 10901			SUPPORT OF RELIGOUS ACTIVITIES AND CHARITABLE PURPOSES	54

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
YESHIVA TORAH VODAALH425 E 9TH STREET BROOKLYN,NY 11218			SUPPORT OF RELIGIOUS ACTIVITIES AND CHARITABLE PURPOSES	180
YESHIVAS OHR V'DASS972 CHESTNUT RDG RD SPRING VALLEY,NY 10977			SUPPORT OF RELIGIOUS ACTIVITIES AND CHARITABLE PURPOSES	50
ZICHRON SHLOME REFUA FUND 1644 56TH STREET BROOKLYN,NY 11204			SUPPORT OF RELIGIOUS ACTIVITIES AND CHARITABLE PURPOSES	50
ADDITIONAL NON-PROFIT DONATIONS LIST AVAILABLE UPON REQUEST56 W 45TH ST NEW YORK,NY 10036			SUPPORT OF RELIGIOUS ACTIVITIES AND CHARITABLE PURPOSES	12,278
Total  3a				79,693

TY 2011 Accounting Fees Schedule

Name: REGINA GOLDWASSER FOUNDATION CO PERFECT GEMS

EIN: 13-2926389

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING	1,700	0		0

TY 2011 Investments Corporate Stock Schedule

Name: REGINA GOLDWASSER FOUNDATION CO PERFECT GEMS

EIN: 13-2926389

Name of Stock	End of Year Book Value	End of Year Fair Market Value
SECURITIES	23,418	23,418

TY 2011 Other Expenses Schedule

Name: REGINA GOLDWASSER FOUNDATION CO PERFECT GEMS

EIN: 13-2926389

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
BANK CHARGES	664	0		0
BUSINESS REGISTRATION FEES	170	0		0