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

2011

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

For calendar year 2011 or tax year beginning

, and ending

Name of foundation THE RIGHTEOUS PERSONS FOUNDATION C/O BRESLAUER RUTMAN & ANDERSON, LLC		A Employer identification number 95-4497916
Number and street (or P.O. box number if mail is not delivered to street address) 11400 W. OLYMPIC BLVD.	Room/suite 550	B Telephone number (310) 481-3513
City or town, state, and ZIP code LOS ANGELES, CA 90064-1551		C If exemption application is pending, check here ☐
G Check all that apply: ☐ Initial return ☐ Final return ☐ Address change ☐ Initial return of a former public charity ☐ Amended return ☐ Name change		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐
H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐
I Fair market value of all assets at end of year (from Part II, col (c), line 16) \$ 234,865.	J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) _____	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received		2,580,000.		N/A	
2 Check ☐ if the foundation is not required to attach Sch B					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities		15.	15.		STATEMENT 1
5a Gross rents					
b Net rental income or (loss)					
6a Net gain or (loss) from sale of assets not on line 10					
b Gross sales price for all assets on line 6a					
7 Capital gain net income (from Part IV, line 2)			0.		
8 Net short-term capital gain					
9 Income modifications					
10a Gross sales less returns and allowances					
b Less Cost of goods sold					
c Gross profit or (loss)					
11 Other income					
12 Total. Add lines 1 through 11		2,580,015.	15.		
13 Compensation of officers, directors, trustees, etc		0.	0.		0.
14 Other employee salaries and wages					
15 Pension plans, employee benefits					
16a Legal fees					
b Accounting fees		6,500.	0.		0.
c Other professional fees					
17 Interest					
18 Taxes					
19 Depreciation and depletion		3,277.	0.		
20 Occupancy					
21 Travel, conferences, and meetings		3,715.	0.		0.
22 Printing and publications					
23 Other expenses		491,756.	0.		0.
24 Total operating and administrative expenses. Add lines 13 through 23		505,248.	0.		0.
25 Contributions, gifts, grants paid		2,525,000.			2,525,000.
26 Total expenses and disbursements. Add lines 24 and 25		3,030,248.	0.		2,525,000.
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements		<450,233.>			
b Net investment income (if negative, enter -0-)			15.		
c Adjusted net income (if negative, enter -0-)				N/A	

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Part II Balance Sheets

Attached schedules and amounts in the description column should be for end-of-year amounts only

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing			
	2 Savings and temporary cash investments	680,505.	233,550.	233,550.
	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			
	7 Other notes and loans receivable ▶			
	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			
	b Investments - corporate stock			
	c Investments - corporate bonds			
11 Investments - land, buildings, and equipment basis ▶				
Less accumulated depreciation ▶				
12 Investments - mortgage loans				
13 Investments - other				
14 Land, buildings, and equipment: basis ▶	25,331.			
Less accumulated depreciation STMT 4 ▶	24,016.	4,593.	1,315.	1,315.
15 Other assets (describe ▶)				
16 Total assets (to be completed by all filers)		685,098.	234,865.	234,865.
Liabilities	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			
	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 ☐ 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 ☒ 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	685,098.	234,865.	
30 Total net assets or fund balances		685,098.	234,865.	
31 Total liabilities and net assets/fund balances		685,098.	234,865.	

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	685,098.
2 Enter amount from Part I, line 27a	2	<450,233.>
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	234,865.
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	234,865.

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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.)
1a			
b NONE			
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			
b			
c			
d			
e			

(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	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			
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	
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). 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 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	4,022,496.	889,519.	4.522102
2009	3,335,500.	1,703,915.	1.957551
2008	4,485,030.	1,600,839.	2.801675
2007	2,450,000.	1,592,314.	1.538641
2006	3,557,047.	1,446,986.	2.458246

2 Total of line 1, column (d)	2	13.278215
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	2.655643
4 Enter the net value of noncharitable-use assets for 2011 from Part X, line 5	4	356,844.
5 Multiply line 4 by line 3	5	947,650.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	0.
7 Add lines 5 and 6	7	947,650.
8 Enter qualifying distributions from Part XII, line 4	8	2,525,000.

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.

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Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions)

1a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b		1	0.
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	0.
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	0.
6 Credits/Payments:			
a 2011 estimated tax payments and 2010 overpayment credited to 2011	6a	891.	
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	891.	
8 Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8		
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9		
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	891.	
11 Enter the amount of line 10 to be: Credited to 2012 estimated tax ☒ 891. Refunded ☐	11	0.	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	☐	☒
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for definition)? 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?	☐	☒
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ☒ \$ 0. (2) On foundation managers. ☒ \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ☒ \$ 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.	☐	☒
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	☐	☒
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	☐	☒
b If "Yes," has it filed a tax return on Form 990-T for this year?	☐	☒
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.	☐	☒
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?	☒	☐
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.	☒	☐
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ☒ CA		
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	☒	☐
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)? If "Yes," complete Part XIV	☐	☒
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	☐	☒

N/A

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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 instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► <u>WWW.RIGHTEOUSPERSONS.ORG</u>	13	X	
14	The books are in care of ► <u>BRESLAUER RUTMAN & ANDERSON, LLC</u> Telephone no. ► <u>(310) 481-3513</u> Located at ► <u>11400 W. OLYMPIC BLVD., STE 550, LOS ANGELES, CA</u> ZIP+4 ► <u>90064-1551</u>			
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	N/A	
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? See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ►	16	Yes	No X

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 instructions)? Organizations relying on a current notice regarding disaster assistance check here ► ☐	1b	X
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	X
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 ► _____, _____, _____		
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.) N/A	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. ► _____, _____, _____		
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? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2011.) N/A	3b	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
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	X

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))?

☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?

☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes?

☐ Yes ☒ 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)?

☐ Yes ☒ 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?

☐ Yes ☒ 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 instructions)?

N/A

5b

Organizations relying on a current notice regarding disaster assistance check here

☒

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?

N/A

☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53.4945-5(d).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

☐ Yes ☒ No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

6b

X

If "Yes" to 6b, file Form 8870.

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

☐ Yes ☒ No

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?

N/A

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.

(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
STEVEN SPIELBERG 11400 W. OLYMPIC BLVD., STE 550 LOS ANGELES, CA 90064	CHAIRMAN OF THE BOARD 0.50	0.	0.	0.
GERALD BRESLAUER 11400 W. OLYMPIC BLVD., STE 550 LOS ANGELES, CA 90064	PRESIDENT & DIRECTOR 0.50	0.	0.	0.
MICHAEL RUTMAN 11400 W. OLYMPIC BLVD., STE 550 LOS ANGELES, CA 90064	CFO 0.50	0.	0.	0.
TAMMY ANDERSON 11400 W. OLYMPIC BLVD., STE 550 LOS ANGELES, CA 90064	SECRETARY & DIRECTOR 0.50	0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). 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

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Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	0.
b	Average of monthly cash balances	1b	362,278.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	362,278.
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	362,278.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	5,434.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	356,844.
6	Minimum investment return. Enter 5% of line 5	6	17,842.

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☐ and do not complete this part.)

1	Minimum investment return from Part X, line 6	1	17,842.
2a	Tax on investment income for 2011 from Part VI, line 5	2a	
b	Income tax for 2011. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	0.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	17,842.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	17,842.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	17,842.

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	2,525,000.
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	2,525,000.
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	5	0.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	2,525,000.

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 instructions)

	(a) Corpus	(b) Years prior to 2010	(c) 2010	(d) 2011
1 Distributable amount for 2011 from Part XI, line 7				17,842.
2 Undistributed income, if any, as of the end of 2011				
a Enter amount for 2010 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2011:				
a From 2006	3,486,309.			
b From 2007	2,372,080.			
c From 2008	4,405,512.			
d From 2009	3,250,318.			
e From 2010	3,978,028.			
f Total of lines 3a through e	17,492,247.			
4 Qualifying distributions for 2011 from Part XII, line 4: ► \$	2,525,000.			
a Applied to 2010, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2011 distributable amount				17,842.
e Remaining amount distributed out of corpus	2,507,158.			
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:	19,999,405.			
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5				
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 instructions		0.		
e Undistributed income for 2010. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2011. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2012				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2006 not applied on line 5 or line 7	3,486,309.			
9 Excess distributions carryover to 2012. Subtract lines 7 and 8 from line 6a	16,513,096.			
10 Analysis of line 9:				
a Excess from 2007	2,372,080.			
b Excess from 2008	4,405,512.			
c Excess from 2009	3,250,318.			
d Excess from 2010	3,978,028.			
e Excess from 2011	2,507,158.			

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9) **N/A**

1 a 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 foundation is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year				Prior 3 years	(e) Total
	(a) 2011	(b) 2010	(c) 2009	(d) 2008		
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed						
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 XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year-see instructions.)

1 Information Regarding Foundation Managers:

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

STEVEN SPIELBERG

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

NONE

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

Check here ☒ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see 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:

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

Schedule B(Form 990, 990-EZ,
or 990-PF)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.

OMB No 1545-0047

2011

Name of the organization

THE RIGHTEOUS PERSONS FOUNDATION
C/O Breslauer Rutman & Anderson, LLC

Employer identification number

95-4497916

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☐ 501(c)() (enter number) organization☐ 4947(a)(1) nonexempt charitable trust not treated as a private foundation☐ 527 political organization

Form 990-PF

☒ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

- ☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year. ▶ \$ _____

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on Part I, line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2011)

Name of organization

THE RIGHTEOUS PERSONS FOUNDATION
C/O BRESLAUER RUTMAN & ANDERSON, LLC

Employer identification number

95-4497916

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>	THE WUNDERKINDER FOUNDATION 11400 W. OLYMPIC BLVD. #550 LOS ANGELES, CA 90064-1551	\$ <u>2,580,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)

Employer identification number

95-4497916

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____

Name of organization

THE RIGHTEOUS PERSONS FOUNDATION
C/O BRESLAUER RUTMAN & ANDERSON, LLC

Employer identification number

95-4497916

Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once) ▶ \$

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
1	COMPUTER	070102SL		5.00	16	5,694.			5,694.	5,694.		0.
2	WEB DESIGN	070106SL		5.00	16	6,500.			6,500.	5,850.		650.
3	WEB DESIGN	070107SL		5.00	16	13,137.			13,137.	9,195.		2,627.
	* TOTAL 990-PF PG 1 DEPR					25,331.		0.	25,331.	20,739.	0.	3,277.

FORM 990-PF	DIVIDENDS AND INTEREST FROM SECURITIES	STATEMENT	1
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SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
MONEY MARKET DIVIDENDS	15.	0.	15.
TOTAL TO FM 990-PF, PART I, LN 4	15.	0.	15.

FORM 990-PF	ACCOUNTING FEES	STATEMENT	2
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
AUDITING FEES	6,500.	0.		0.
TO FORM 990-PF, PG 1, LN 16B	6,500.	0.		0.

FORM 990-PF	OTHER EXPENSES	STATEMENT	3
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
OUTSIDE SERVICES	489,711.	0.		0.
CA FILING FEES	10.	0.		0.
GIFTS AND ENTERTAINMENT	385.	0.		0.
ANNUAL REGISTRATION FEE	150.	0.		0.
DUES	1,500.	0.		0.
TO FORM 990-PF, PG 1, LN 23	491,756.	0.		0.

FORM 990-PF	DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT	STATEMENT	4
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DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
COMPUTER	5,694.	5,694.	0.
WEB DESIGN	6,500.	6,500.	0.
WEB DESIGN	13,137.	11,822.	1,315.
TOTAL TO FM 990-PF, PART II, LN 14	25,331.	24,016.	1,315.

2011 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - THE RIGHTEOUS PERSONS FOUNDATION
C/O BRESLAUER RUTMAN & ANDERSON, LLC

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
1	COMPUTER	070102SL		5.00	16	5,694.			5,694.	5,694.		0.
2	WEB DESIGN	070106SL		5.00	16	6,500.			6,500.	5,850.		650.
3	WEB DESIGN	070107SL		5.00	16	13,137.			13,137.	9,195.		2,627.
	* TOTAL 990-PF PG 1					25,331.		0.	25,331.	20,739.	0.	3,277.
	DEPR											

THE RIGHETOUS PERSONS FOUNDATION
GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR
12/31/11

RECIPIENT'S NAME & ADDRESS	RELATIONSHIP	STATUS	PURPOSE	AMOUNT
ABRAHAM'S VISION OF PEACE, INC. 270 Chestnut St Suite 202 Redwood City, CA 94063	NONE	501(C)(3)	Educational	25000
AMERICAN FRIENDS OF YAHAD IN UNUM INC 25 West 45th Street, Suite 1045 New York, NY 10036	NONE	501(C)(3)	Educational	50000
AMERICAN JEWISH JOINT DISTRIBUTION COMMITTEE 207 East 84th Street, #405E New York, NY 10028	NONE	501(C)(3)	Social Services	5000
AMERICAN LIBRARY ASSOCIATION 50 East Huron St Chicago, IL 60611	NONE	501(C)(3)	Educational	35000
ANTI DEFAMATION LEAGUE OF B'NAI BRITH 10495 Santa Monica Blvd Los Angeles, CA 90024	NONE	501(C)(3)	Educational	150000
AVODAH THE JEWISH SERVICE CORPS, INC. 45 W 36th Street, 8th Floor New York, NY 10018-7641	NONE	501(C)(3)	Educational	50000
BET TZEDEK 145 South Fairfax Avenue, Suite 200 Los Angeles, CA 90036	NONE	501(C)(3)	Assistance to the poor	80000
COMMUNITY ADVOCATES, INC 865 S. Figueroa St. #3339 Los Angeles, CA 90017	NONE	501(C)(3)	Educational	20000
CENTRAL EUROPE CENTER FOR RESEARCH & DOCUMENT. 3500 Piedmont Road NW, Suite 600 Atlanta, GA 30305-1503	NONE	501(C)(3)	Educational	50000
CULTURAL LEADERSHIP 225 Linden Avenue St Louis, MO 63105	NONE	501(C)(3)	Educational	20000
ENCOUNTER PROGRAMS, INC 25 Broadway, Suite 1700 New York, NY 10004	NONE	501(C)(3)	Educational	50000
FACING HISTORY AND OURSELVES 16 Hurd Road Brookline, MA 02445	NONE	501(C)(3)	Educational	100000
FOUNDATION FOR JEWISH CULTURE, INC. PO Box 489 New York, NY 10113-0489	NONE	501(C)(3)	Arts	125000
GERDA AND KURT KLEIN FOUNDATION PO Box 314 Narberth, PA 19072-0314	NONE	501(C)(3)	Educational	25000
INSTITUTE FOR JEWISH SPIRITUALITY 330 Seventh Ave., 19th Floor New York, NY 10001	NONE	501(C)(3)	Educational	25000
INTERFAITH COMMITTEE OF REMEMBRANCE, INC 40 W. 37th St., Suite 803 New York, NY 10018	NONE	501(C)(3)	Educational	50000
INTERFAITH YOUTH CORE 910 W. Van Buren St , 4th Floor Chicago, IL 60607	NONE	501(C)(3)	Educational	75000

THE RIGHETOUS PERSONS FOUNDATION
GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR
12/31/11

RECIPIENT'S NAME & ADDRESS	RELATIONSHIP	STATUS	PURPOSE	AMOUNT
JEWISH COUNCIL FOR PUBLIC AFFAIRS 116 E. 27th Street, 10th Floor New York, NY 10016	NONE	501(C)(3)	Educational	50000
JEWISH FAMILY SERVICE OF LOS ANGELES 6505 Wilshire Blvd Ste. 500 Los Angeles, CA 90048	NONE	501(C)(3)	Assistance for the poor	10000
JEWISH FEDERATION COUNCIL OF GREATER LOS ANGELES 6505 Wilshire Blvd Los Angeles, CA 90048	NONE	501(C)(3)	Support for Poor	25000
JEWISH FUNDS FOR JUSTICE 330 7TH Ave., Ste 1401 New York, NY 10001	NONE	501(C)(3)	Community Development	100000
KESHET, INC. 284 Armory St. Jamaica Plain, MA 02130	NONE	501(C)(3)	Educational	20000
LAYALINA PRODUCTIONS, INC. 1250 24th St. NW Washington, DC 20037	NONE	501(C)(3)	Public Diplomacy	150000
LIMMUDLA 1880 Century Park East, Suite 200 Los Angeles, CA 90067	NONE	501(C)(3)	Educational	25000
LOOKINGGLASS THEATRE COMPANY 875 North Michigan Avenue, Suite 2200 Chicago, IL 60611	NONE	501(C)(3)	Arts	20000
MUSEUM OF JEWISH HERITAGE 36 Battery Place New York, NY 10280	NONE	501(C)(3)	Arts	50000
NATIONAL MUSEUM OF AMERICAN JEWISH HISTORY Independence Mall East, 55 North 5th Street Philadelphia, PA 19106	NONE	501(C)(3)	Educational	250000
NATIONAL YIDDISH BOOK CENTER 1021 West Street Amherst, MA 01002	NONE	501(C)(3)	Educational	75000
NEW ISRAEL FUND 1625 K Street NW, Suite 500 Washington, DC 20006	NONE	501(C)(3)	Educational	100000
NEW YORK FOUNDATION FOR THE ARTS, INC. 20 Jay Street, Suite 740 Brooklyn, NY 11201	NONE	501(C)(3)	Arts	45000
PEACEPLAYERS INTERNATIONAL 1455 Pennsylvania Avenue NW, Ste. 540 Washington, DC 20004	NONE	501(C)(3)	Educational	30000
PEACE WORKS FOUNDATION P.O. Box 1577 - Old Chelsea Station New York, NY 10113	NONE	501(C)(3)	Educational	100000
PROGRESSIVE JEWISH ALLIANCE 5870 West Olympic Blvd , Los Angeles, CA 90036-9796	NONE	501(C)(3)	Educational	30000
REBOOT, INC 110 East 59th Street, 26th Floor New York, NY 10022	NONE	501(C)(3)	Educational	145000

THE RIGHTEOUS PERSONS FOUNDATION
GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR
12/31/11

RECIPIENT'S NAME & ADDRESS	RELATIONSHIP	STATUS	PURPOSE	AMOUNT
REGENTS OF UNIVERSITY CALIFORNIA 1111 Franklin Street Oakland, CA 94607	NONE	501(C)(3)	Educational	50000
SHINE GLOBAL, INC 225 Midland Ave Montclair, NJ 07042	NONE	501(C)(3)	End Child Abuse	50000
TAPFOUND, INC. 446 Geary St , Suite 200 San Francisco, CA 94102	NONE	501(C)(3)	Educational	30000
THE BLUE CARD INC. 171 Madison Avenue, Suite 1405 New York, NY 10016	NONE	501(C)(3)	Support for the Elderly	25000
THE JERUSALEM FOUNDATION INC 8701 Arlene Terrace Los Angeles, CA 90046	NONE	501(C)(3)	Arts	175000
THE NATIONAL CENTER FOR JEWISH FILM 415 South St #102 Ms053 Waltham, MA 02453-2728	NONE	501(C)(3)	Educational	35000
TOTAL CONTRIBUTIONS				<u>2,525,000</u>

THE RIGHTEOUS PERSONS FOUNDATION				
FORM 990 PF, PART XV(b)				
GRANTS AND CONTRIBUTIONS APPROVED FOR FUTURE PAYMENT				
12/31/2011				
RECIPIENT'S NAME & ADDRESS	RELATIONSHIP	STATUS	PURPOSE	AMOUNT
ANTI-DEFAMATION LEAGUE 10495 Santa Monica Blvd Los Angeles, CA 90025	NONE	501(C)(3)	Educational	150,000
BET TZEDEK 145 S Fairfax Avenue Los Angeles, CA 90036	NONE	501(C)(3)	Suppor for the Poor	80,000
ENCOUNTER PROGRAMS, INC 25 Broadway, Suite 1700 New York, NY 10004	NONE	501(C)(3)	Educational	25,000
INTERFAITH YOUTH CORE 910 W. Van Buren St 4th Fl Chicago, IL 60607	NONE	501(C)(3)	Educational	75,000
JEWISH FUNDS FOR JUSTICE 330 7th Avenue Ste 1902 New York, NY 10001	NONE	501(C)(3)	Educational	60,000
LIVING TRADITIONS 207 W 25th St , 5th Floor New York, NY 10001	NONE	501(C)(3)	Educational	30,000
JERUSALEM FOUNDATION 8701 Arlene Terrace Los Angeles, CA 90046	NONE	501(C)(3)	Educational	70,000
FOUNDATION FOR JEWISH CULTURE PO Box 489 New York, NY 10113-0489	NONE	501(C)(3)	Educational	100,000
				590,000