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

2012

For calendar year 2012, or tax year beginning , 2012, and ending ,

SAUL BRANDMAN FOUNDATION
9595 WILSHIRE BLVD. #511
BEVERLY HILLS, CA 90210

A Employer identification number 95-4456430

B Telephone number (see the instructions) (310) 777-8395

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 ☐

G Check all that apply ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☒ Amended return ☐ Address change ☐ Name change

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, column (c), line 16) ► $ 29,283,315.

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 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 (att sch)	9,653,916.			
	2 Ck ► ☒ if the foundn is not req to att Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	267,826.	267,826.	267,826.	
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain/(loss) from sale of assets not on line 10	-319,723.			
	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/(loss) (att sch)				
	11 Other income (attach schedule)				
	12 **Total.** Add lines 1 through 11	9,602,019.	267,826.	267,826.	
OPERATING AND ADMINISTRATIVE EXPENSES	13 Compensation of officers, directors, trustees, etc	150,000.		150,000.	150,000.
	14 Other employee salaries and wages	91,200.		91,200.	91,200.
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule) See St 2	130,954.		130,954.	130,954.
	b Accounting fees (attach sch) See St 3	2,808.	84.	2,808.	2,808.
	c Other prof fees (attach sch)				
	17 Interest				
	18 Taxes (attach schedule)(see instrs)				
	19 Depreciation (attach sch) and depletion	2,208.		2,208.	
	20 Occupancy	91,408.		91,408.	91,408.
	21 Travel, conferences, and meetings	30,432.		30,432.	30,432.
	22 Printing and publications				
	23 Other expenses (attach schedule) See Statement 4	757,788.	24,972.	757,788.	757,788.
	24 **Total operating and administrative expenses.** Add lines 13 through 23	1,256,798.	25,056.	1,256,798.	1,254,590.
	25 Contributions, gifts, grants paid Part XV	3,752,954.			3,752,954.
	26 **Total expenses and disbursements.** Add lines 24 and 25	5,009,752.	25,056.	1,256,798.	5,007,544.
	27 Subtract line 26 from line 12:				
	a **Excess of revenue over expenses and disbursements**	4,592,267.			
	b **Net investment income** (if negative, enter -0-)		242,770.		
	c **Adjusted net income** (if negative, enter -0-)			0.	

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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			
	2 Savings and temporary cash investments	308,299.	5,976,285.	5,976,305.
	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 instructions)			
	7 Other notes and loans receivable (attach sch) ►			
	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)	3,149,413.	22,722,625.	22,722,625.
	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 ► 591,717.			
	Less: accumulated depreciation (attach schedule) See Stmt 5 ► 7,331.	7,200.	584,386.	584,385.
	15 Other assets (describe ►)			
	16 **Total assets** (to be completed by all filers – see the instructions Also, see page 1, item I)	3,464,912.	29,283,296.	29,283,315.
LIABILITIES	17 Accounts payable and accrued expenses			
	18 Grants payable		28,537,249.	
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, & other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ►)			
	23 **Total liabilities** (add lines 17 through 22)	0.	28,537,249.	
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 ► X and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, building, and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds	3,464,912.	746,047.	
	30 **Total net assets or fund balances** (see instructions)	3,464,912.	746,047.	
	31 **Total liabilities and net assets/fund balances** (see instructions)	3,464,912.	29,283,296.	

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	3,464,912.
2 Enter amount from Part I, line 27a	2	4,592,267.
3 Other increases not included in line 2 (itemize) ►	3	
4 Add lines 1, 2, and 3	4	8,057,179.
5 Decreases not included in line 2 (itemize) ► See Statement 6	5	7,311,132.
6 Total net assets or fund balances at end of year (line 4 minus line 5) – Part II, column (b), line 30	6	746,047.

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 shares MLC Company)	(b) How acquired P — Purchase D — Donation	(c) Date acquired (month, day, year)	(d) Date sold (month day year)
1a	SEE ATTACHED STATEMENT	P	Various	Various
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			319,723.	-319,723.
b				
c				
d				
e				

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

	(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	(l) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))
a				-319,723.
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	-319,723.
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 instructions) If (loss), enter -0- in Part I, line 8	3	0.

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) N/A

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 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 (column (b) divided by column (c))
2011			
2010			
2009			
2008			
2007			

2	**Total** of line 1, column (d)	2	
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	
4	Enter the net value of noncharitable-use assets for 2012 from Part X, line 5	4	
5	Multiply line 4 by line 3	5	
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	
7	Add lines 5 and 6	7	
8	Enter qualifying distributions from Part XII, line 4	8	

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

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

1 a	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 instrs)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ► ☐ and enter 1% of Part I, line 27b	1	4,855.
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, column (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	4,855.
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	4,855.
6	Credits/Payments		
a	2012 estimated tax pmts and 2011 overpayment credited to 2012 — 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 ☒ if Form 2220 is attached	8	109.
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ►	9	4,964.
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 2013 estimated tax** ► **Refunded** ►	11	

Part VII-A Statements Regarding Activities

			Yes	No
1 a	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?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see the instructions for definition)?	1b		X
	*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		X
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*	2		X
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		X
4 a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b	If 'Yes,' has it filed a tax return on **Form 990-T** for this year?	4b	N/A	
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If 'Yes,' attach the statement required by General Instruction T.*	5		X
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	X	
7	Did the foundation have at least $5,000 in assets at any time during the year? *If 'Yes,' complete Part II, column (c), and Part XV*	7	X	
8 a	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*	8b	X	
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 2012 or the taxable year beginning in 2012 (see instructions for Part XIV)? *If 'Yes,' complete Part XIV*	9		X
10	Did any persons become substantial contributors during the tax year? *If 'Yes,' attach a schedule listing their names and addresses*	10		X

Part VII-A Statements Regarding Activities *(continued)*

			Yes	No
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?	13	X	

Website address ► N/A

14 The books are in care of ► LISA MORGAN Telephone no ► (310) 777-8395

Located at ► 9595 WILSHIRE BLVD., SUITE 200 BEVERLY HILLS ZIP + 4 ► 90212

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041** – Check here N/A ► ☐

and enter the amount of tax-exempt interest received or accrued during the year ► 15 N/A

			Yes	No
16	At any time during calendar year 2012, 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		X
	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
1 a	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)?		1 b	N/A	
	Organizations relying on a current notice regarding disaster assistance check here	► ☐			
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 2012?		1 c		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 2012, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2012?	☐ 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 instructions)		2 b	N/A	
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__				
3 a	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 2012 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 2012.)*		3 b	N/A	
4 a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4 a		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 2012?		4 b		X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required *(continued)*

5 a 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)? (see instructions) ☐ 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)? **5 b** N/A

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)

6 a 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? **6 b** No: X

If 'Yes' to 6b, file Form 8870

7 a 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 **7 b**

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 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
JOYCE O'DONNELL 9595 WILSHIRE BLVD., SUITE 200 BEVERLY HILLS, CA 90212	President 40.00	150,000.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1 — see 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
LISA MORGAN 9595 WILSHIRE BLVD. SUITE 200 BEVERLY HILLS, CA 90212	40	91,200.	0.	0.

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 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 ►		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 FOUNDATION ONLY MAKES GIFTS TO SECTION 501(c)(3) ORGANIZATIONS	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 N/A	
2	
All other program-related investments See instructions 3	
Total. Add lines 1 through 3 ►	0.

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	27,239,258.
b Average of monthly cash balances		1b	4,188,669.
c Fair market value of all other assets (see instructions)		1c	7,201.
d **Total** (add lines 1a, b, and c)		1d	31,435,128.
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	31,435,128.
4 Cash deemed held for charitable activities Enter 1-1/2% of line 3 (for greater amount, see instructions)		4	471,527.
5 **Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4		5	30,963,601.
6 **Minimum investment return.** Enter 5% of line 5		6	1,548,180.

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	1,548,180.
2a Tax on investment income for 2012 from Part VI, line 5	2a 4,855.		
b Income tax for 2012 (This does not include the tax from Part VI)	2b		
c Add lines 2a and 2b		2c	4,855.
3 Distributable amount before adjustments Subtract line 2c from line 1		3	1,543,325.
4 Recoveries of amounts treated as qualifying distributions		4	
5 Add lines 3 and 4		5	1,543,325.
6 Deduction from distributable amount (see instructions)		6	
7 **Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1		7	1,543,325.

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	5,007,544.
b Program-related investments — total from Part IX-B	1b	
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	5,007,544.
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 instructions)	5	
6 **Adjusted qualifying distributions.** Subtract line 5 from line 4	6	5,007,544.

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 2011	(c) 2011	(d) 2012
1 Distributable amount for 2012 from Part XI, line 7				1,543,325.
2 Undistributed income, if any, as of the end of 2012				
a Enter amount for 2011 only			0.	
b Total for prior years 20 ___, 20 ___, 20 ___		0.		
3 Excess distributions carryover, if any, to 2012:				
a From 2007 66,484.				
b From 2008 1,620,661.				
c From 2009 11,607,917.				
d From 2010 3,023,795.				
e From 2011 8,859,809.				
f **Total** of lines 3a through e	25,178,666.			
4 Qualifying distributions for 2012 from Part XII, line 4. ► $ 5,007,544.				
a Applied to 2011, 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 2012 distributable amount				1,543,325.
e Remaining amount distributed out of corpus	3,464,219.			
5 Excess distributions carryover applied to 2012 *(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	28,642,885.			
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 2011. Subtract line 4a from line 2a. Taxable amount – see instructions			0.	
f Undistributed income for 2012 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2013				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)	0.			
8 Excess distributions carryover from 2007 not applied on line 5 or line 7 (see instructions)	66,484.			
9 **Excess distributions carryover to 2013.** Subtract lines 7 and 8 from line 6a	28,576,401.			
10 Analysis of line 9				
a Excess from 2008 1,620,661.				
b Excess from 2009 11,607,917.				
c Excess from 2010 3,023,795.				
d Excess from 2011 8,859,809.				
e Excess from 2012 3,464,219.				

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 2012, 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			
	(a) 2012	(b) 2011	(c) 2010	(d) 2009	(e) Total
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))

None

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 or e-mail 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 Name and address (home or business)	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
a *Paid during the year*				
SEE ATTACHED LIST OF DONEES ,	N/A	N/A	ALL CHARITABLE	3,752,954.
Total			► 3a	3,752,954.
b *Approved for future payment*				
Total			► 3b	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities					267,826.
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory					-319,723.
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue:					
a					
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e)					-51,897.
13 **Total.** Add line 12, columns (b), (d), and (e)				13	-51,897.

(See worksheet in line 13 instructions to verify calculations)

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See instructions)
N/A	

Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

		Yes	No
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?			
a Transfers from the reporting foundation to a noncharitable exempt organization of			
(1) Cash	1 a (1)		X
(2) Other assets	1 a (2)		X
b Other transactions			
(1) Sales of assets to a noncharitable exempt organization	1 b (1)		X
(2) Purchases of assets from a noncharitable exempt organization	1 b (2)		X
(3) Rental of facilities, equipment, or other assets	1 b (3)		X
(4) Reimbursement arrangements	1 b (4)		X
(5) Loans or loan guarantees	1 b (5)		X
(6) Performance of services or membership or fundraising solicitations	1 b (6)		X
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1 c		X

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

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
N/A			

2 a 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
N/A		

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

Joyce Brandman — 5/16/14 — President

Signature of officer or trustee — Date — Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Ray Gaytan	Raymond Gaytan	5-15-14		P00599617
Firm's name ► Gaytan & Leevan, LLP			Firm's EIN ► 73-1690684	
Firm's address ► 11400 W Olympic Blvd, 16th Floor Los Angeles, CA 90064			Phone no (310) 477-5252	

Statement 1
Form 990-PF
Explanation of Amended Return

THE 2012 FORM 990-PF, CALIFORNIA FORM 199 AND OTHER RELATED FORMS ARE BEING AMENDED TO REPORT ADDITIONAL ASSET BALANCES PERTAINING TO MARKETABLE SECURITIES THAT WERE UNAVAILABLE WHEN THE ORIGINAL RETURNS WERE PREPARED.

THE RETURNS ARE ALSO BEING AMENDED TO CHANGE THE ACCOUNTING METHOD FROM CASH TO ACCRUAL TO COMPLY WITH THE PROVISIONS OF SFAS 116, ACCOUNTING FOR CONTRIBUTIONS RECEIVED AND CONTRIBUTIONS MADE. THE RESULTING NET ASSET ADJUSTMENT IS REPORTED IN 990-PF, PART III.

CONSEQUENTLY, PER IRS NOTICE 96-30, WE ARE RELIEVED FROM FILING FORM 3115, APPLICATION FOR CHANGE IN ACCOUNTING METHOD.

Statement 2
Form 990-PF, Part I, Line 16a
Legal Fees

	(a) Expenses Per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
LEGAL FEES	$ 130,954.		$ 130,954.	$ 130,954.
Total	$ 130,954.	$ 0.	$ 130,954.	$ 130,954.

Statement 3
Form 990-PF, Part I, Line 16b
Accounting Fees

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
	$ 2,808.	$ 84.	$ 2,808.	$ 2,808.
Total	$ 2,808.	$ 84.	$ 2,808.	$ 2,808.

Statement 4
Form 990-PF, Part I, Line 23
Other Expenses

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
AUTO EXPENSE	$ 1,807.		$ 1,807.	$ 1,807.
COMPUTER	2,867.		2,867.	2,867.
DISCOUNT ON LT GRANT PAYABLE	641,300.		641,300.	641,300.
DUES AND FEES	480.		480.	480.
GIFTS	7,052.		7,052.	7,052.
INSURANCE	12,275.	$ 368.	12,275.	12,275.
INVESTMENT ACCOUNT FEES - GS	3,000.	3,000.	3,000.	3,000.
INVESTMENT ACCOUNT FEES - MS	21,604.	21,604.	21,604.	21,604.
MEETING EXPENSES	39,223.		39,223.	39,223.
MOVING & STORAGE	684.		684.	684.
OFFICE EXPENSES	13,106.		13,106.	13,106.

Statement 4 (continued)
Form 990-PF, Part I, Line 23
Other Expenses

		(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
OTHER EXPENSES		$ 13,320.		$ 13,320.	$ 13,320.
TELEPHONE		1,070.		1,070.	1,070.
	Total	$ 757,788.	$ 24,972.	$ 757,788.	$ 757,788.

Statement 5
Form 990-PF, Part II, Line 14
Land, Buildings, and Equipment

Category	Basis	Accum. Deprec.	Book Value	Fair Market Value
Furniture and Fixtures	$ 5,341.	$ 2,793.	$ 2,548.	$ 2,548.
Machinery and Equipment	9,850.	4,538.	5,312.	5,311.
Land	576,526.		576,526.	576,526.
Total	$ 591,717.	$ 7,331.	$ 584,386.	$ 584,385.

Statement 6
Form 990-PF, Part III, Line 5
Other Decreases

SFAS 116 NET ASSET ADJUSTMENT	$ 7,311,132.
Total	$ 7,311,132.

SAUL BRANDMAN FOUNDATION
2012 DONATIONS EXPENSE
FORM 990-PF LIST OF DONEES ATTACHMENT

Organization	DONATIONS	ADDRESS
American Friends of the Hebrew University	421,808	11500 W OLYMPIC BL, STE 512, LA, CA 90064
American Jewish University	142,136	15600 MULHOLLAND DR, LA, CA 90077
Beit T"Shuvah	231,486	8831 VENICE BL, LA, CA 90034
Brandman University	192,458	16355 LAGUNA CANYON ROAD, IRVINE, CA 92618
Cahbad of California	114,997	741 GAYLEY AVENUE, LA, CA 90024
Cedar Sinai Imaging Medical Center	114,997	8700 BEVERLY BLVD , LA, CA 90048
Center Theatre Group	1,380	601 W TEMPLE ST, LA, CA 90012
Chapman University	574,984	1 UNIVERSITY DR, ORANGE, CA 92866
Jewish Federation LA	22,999	6505 WILSHIRE BL, LA, CA 90048
Jewish Free Loan Association	39,789	6505 WILSHIRE BL, LA, CA 90048
Jewish Home for the Aging (Westside Project)	1,477,409	7150 TAMPA AVE, RESEDA, CA 91335
LA Phil Assoc	11,500	151 S GRAND AVE, LA, CA 90012
Our House	114,997	1663 SAWTELLE BL, #300, LA, CA 90025
UC Riverside Foundation	5,750	3148 HINDERAKER HALL, RIVERSIDE, CA 92521
UCLA Foundation	91,997	10920 WILSHIRE BL, LA, CA 90024
Adopt a Family	460	496 B STREET, SAN RAFAEL, CA 94901
American Friends of the Israel Philharmonic Orchestra	2,300	122 E 42ND ST, STE 4507, NY, NY 10168
American Diabetes Association	230	611 WILSHIRE BL, STE 900, LOS ANGELES, CA 90017
American Humane Association	460	1400 16TH ST NW, STE 360, WAHSINTON, DC 20036
IMC ASSOCIATION	501	PO BOX 101-245 NORTH SHORE CITY, NEW ZEALAND
Cedar Sinai Board of Governors	1,380	8700 BEVERLY BLVD, STE 2416, LOS ANGELES, CA 90048
City of Hope	230	1500 E DUARTE ROAD, DUARTE, CA 91010
Concern Foundaton	2,760	1026 S ROBERTSON BL, STE 300, LA, CA 90035
Crohn's & Colitis Foundation of America	11,960	1640 S SEPULVEDA BL, LA, CA 90025
Dream Street Foundation	253	433 N CAMDEN DR, #600, BEVERLY HILLS, CA 90210
Fulfillment Fund	460	6100 WILSHIRE BLVD, STE 600, LOS ANGELES, CA 90048
Habitat for Humanity	46	21031 VENTURA BL, 610, WOODLAND HILLS, CA 91364
Harold Robinson Foundation	1,610	10008 NATIONAL BL, STE 324, LA, CA 90034
Helps International	22,999	15301 DALLAS PKWY, STE 200, ADDISON, TX 75001
Hollywood Bowl	2,288	2301 N HIGHLAND AVE , LA, CA 90068
International Hearing Dog	9,890	5901 E 89TH AVE, COMMERCE CITY, CO 80022
Israfest Foundation Inc	230	6404 WILSHIRE BL, STE 1240, LOS ANGELES, CA 90048
Israel Guide Dog Center for the Blind	2,300	968 EASTON ROAD, STE H, WARRINGTON, PA 18976
JB Breast Foundation	230	9595 WILSHIRE BL, STE 200, BEVERLY HILLS, CA 90212
Jewish Family Service of the Desert	115	801 E TAHQUITZ CANYON WAY, #202, PALM SPRINGS, CA 92262
Jewish Vocational Service	1,150	6505 WILSHIRE BL, LA, CA 90048
Junior Blind of America	230	5300 ANGELES VISTA BL, LOS ANGELES, CA 90043
LACMA	5,382	5905 WILSHIRE BL, LOS ANGELES, CA 90036
LA mission	92	303 E 5TH ST, LA, CA 90013
Los Angeles Free Clinic	1,150	6043 HOLLYWOOD BLVD, LOS ANGELES, CA 90028
Los Angeles Museum of the Holocaust	460	100 S THE GROVE DRIVE, LOS ANGELES, CA 90036
Los Angeles Police Museum	4,025	6045 YORK BLVD, LOS ANGELES, CA 90042
LUPUS research institute	11,500	330 SEVENTH AVE, STE 1701, NEW YORK, NY 10001
Make-A-Wish Foundation	13,800	1875 CENTURY PARK EAST, LOS ANGELES, CA 90067
New Directions for Youth	45,999	7315 LANKERSHIM BLVD, NORTH HOLLYWOOD, CA 91605
Operation Smile	1,150	3641 FACULTY BLVD, VIRGINIA BEACH, VA 23453
Palm Springs Art Museum	4,600	101 MUSEUM DR, PALM SPRINGS, CA 92262
Palm Springs Charities Foundation	920	39000 BOB HOPE DR, RANCHO MIRAGE, CA 92270
Paralyzed Veterans of America	230	801 EIGHTEENTH ST, NW, WASHINGTON, DC 20006
Planned Parenthood	1,150	1316 3RD ST PROMENADE, #201, SANTA MONICA, CA 90401
Project Angel Food	460	922 VINE ST, LOS ANGELES, CA 90038
Rancho Mirage Public Library	115	71-100 HWY 111, RANCHO MIRAGE, CA 92270
Salvation Army	138	1401 S SEPULVEDA BL, LA, CA 90025
Shanti House	22,999	SIMTAT SHALOSH 17, TEL AVIV, YAFO, ISRAEL
Smile Train	460	PO BOX 96231, WASHINGTON, DC, 20090
Smithsonian Institution	9	1000 JEFFERSON DR SW, WASHINGTON, DC 20004
SPCA LA	460	5026 W JEFFERSON BL, LOS ANGELES, CA 90016
St Jude Children's Research Hospital	460	262 DANNY THOMAS PLACE, MEMPHIS, TN 38105
St Vincent Meals on Wheels	230	2131 W 3RD ST, LOS ANGELES, CA 90057
Stop Cancer	920	2566 OVERLAND AVE, STE 790, LA, CA 90064
Darfur Stove's Project	115	2323 BROADWAY, OAKLAND, CA 94612
Arthritis Foundation	230	800 W 6TH ST, STE 1250, LA, CA 90017
The Heart Foundation	11,500	31822 VILLAGE CENTER ROAD, STE 208, WESTLAKE VILLAGE, CA 91361
Tower Cancer Research Foundation	2,369	9090 WILSHIRE BL, STE 350, BEVERLY HILLS, CA 90211
Union Resuce Mission	230	545 S SAN PEDRO ST, LA, CA 90013
United in Harmony	230	2330 WESTWOOD BL, LOS ANGELES, CA 90064
Vista Del Mar	345	3200 MOTOR AVE, LOS ANGELES, CA 90034
Weizmann Institute of Science	461	234 HERZL ST, REHOVOT, 7610001, ISRAEL
	3,752,954	

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American Humane Association	460	1400 16TH ST NW, STE 360, WAHSINTON, DC 20036
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