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Form **990-PF**Department of the Treasury
Internal Revenue Service**Return of Private Foundation**

or Section 4947(a)(1) Trust Treated as Private Foundation

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Information about Form 990-PF and its separate instructions is at www.irs.gov/form990pf

OMB No 1545-0052

2013

Open to Public Inspection

For calendar year 2013 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 or province, country, and ZIP or foreign postal code LOS ANGELES, CA 90064-1551		C If exemption application is pending, check here ☐
G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ 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) \$ 2,282.	J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis)	
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)
Revenue	1 Contributions, gifts, grants, etc., received	2,125,000.		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				
	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	2,125,000.	0.			
Operating and Administrative Expenses	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 STMT 1	6,500.	0.		0.
	c Other professional fees				
	17 Interest				
	18 Taxes				
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings	3,328.			0.
	22 Printing and publications				
	23 Other expenses STMT 2	353,482.	0.		0.
	24 Total operating and administrative expenses. Add lines 13 through 23	363,310.	0.		0.
	25 Contributions, gifts, grants paid	1,826,500.			1,826,500.
26 Total expenses and disbursements. Add lines 24 and 25	2,189,810.	0.		1,826,500.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	-64,810.				
b Net investment income (if negative, enter -0-)		0.			
c Adjusted net income (if negative, enter -0-)			N/A		

23P

THE RIGHTEOUS PERSONS FOUNDATION

C/O BRESLAUER RUTMAN & ANDERSON, LLC

95-4497916

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			66,201.	2,282.	2,282.	
	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						
	Liabilities	11 Investments - land, buildings, and equipment basis ▶					
Less accumulated depreciation ▶							
12 Investments - mortgage loans							
13 Investments - other							
14 Land, buildings, and equipment: basis ▶		19,637.					
Less accumulated depreciation STMT 3 ▶		19,637.					
15 Other assets (describe ▶)							
16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item 1)				66,201.	2,282.	2,282.	
17 Accounts payable and accrued expenses							
18 Grants payable							
Net Assets or Fund Balances	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.			
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			66,201.	2,282.	
		30 Total net assets or fund balances			66,201.	2,282.	
31 Total liabilities and net assets/fund balances			66,201.	2,282.			

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	66,201.
2 Enter amount from Part I, line 27a	2	-64,810.
3 Other increases not included in line 2 (itemize) ▶ TAX REFUND	3	891.
4 Add lines 1, 2, and 3	4	2,282.
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	2,282.

Form 990-PF (2013)

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			

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

(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 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))
2012	2,466,000.	194,260.	12.694327
2011	2,525,000.	356,844.	7.075921
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

2 Total of line 1, column (d)	2 29.051576
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 5.810315
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4 105,243.
5 Multiply line 4 by line 3	5 611,495.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6 0.
7 Add lines 5 and 6	7 611,495.
8 Enter qualifying distributions from Part XII, line 4	8 1,826,500.

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)

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)		1	0.
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b			
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 2013 estimated tax payments and 2012 overpayment credited to 2013		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	
9 Tax due If the total of lines 5 and 8 is more than line 7, enter amount owed		9	0.
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 2014 estimated tax ☐ Refunded ☐		11	

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?		X
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the 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		X
c Did the foundation file Form 1120-POL for this year?		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		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		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
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.		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?	X	
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	X	
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	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 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

N/A

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 ► WWW.RIGHTEOUSPERSONS.ORG	13	X	
14	The books are in care of ► BRESLAUER RUTMAN & ANDERSON, LLC Telephone no. ► (310) 481-3513 Located at ► 11400 W. OLYMPIC BLVD., STE 550, LOS ANGELES, CA ZIP+4 ► 90064-1551			
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 2013, 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 2013?	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 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? ☐ 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 2013 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 2013) 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 2013?	4b	X

Form 990-PF (2013)

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

Form 990-PF (2013)

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

3 Five highest-paid independent contractors for professional services. If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
MARGERY TABANKIN, MARGERY TABANKIN & ASSOCIATED 1460 4TH ST., #212, SANTA MONICA, CA 90401	DIRECT & ADMINISTER GRANTS	175,000.
FUNDAMENTAL PHILANTROPY INC. - 400 S. BEVERLY DRIVE, #420, BEVERLY HILLS, CA 90212	PHILANTROPIC CONSULTING FEE	175,000.

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 N/A	
2	
3	
4	

Part IX-B **Summary of Program-Related Investments**

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.

Form **990-PF** (2013)

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	106,846.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	106,846.
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	106,846.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	1,603.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	105,243.
6	Minimum investment return. Enter 5% of line 5	6	5,262.

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	5,262.
2a	Tax on investment income for 2013 from Part VI, line 5	2a	
b	Income tax for 2013 (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	5,262.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	5,262.
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	5,262.

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	1,826,500.
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	1,826,500.
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	1,826,500.

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.

Form 990-PF (2013)

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2012	(c) 2012	(d) 2013
1 Distributable amount for 2013 from Part XI, line 7				5,262.
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2013:				
a From 2008	4,405,512.			
b From 2009	3,250,318.			
c From 2010	3,978,028.			
d From 2011	2,507,158.			
e From 2012	2,456,287.			
f Total of lines 3a through e	16,597,303.			
4 Qualifying distributions for 2013 from Part XII, line 4: ▶ \$ 1,826,500.				
a Applied to 2012, 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 2013 distributable amount				5,262.
e Remaining amount distributed out of corpus	1,821,238.			
5 Excess distributions carryover applied to 2013 (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	18,418,541.			
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 2012. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2013. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2014				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 2008 not applied on line 5 or line 7	4,405,512.			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	14,013,029.			
10 Analysis of line 9:				
a Excess from 2009	3,250,318.			
b Excess from 2010	3,978,028.			
c Excess from 2011	2,507,158.			
d Excess from 2012	2,456,287.			
e Excess from 2013	1,821,238.			

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 2013, 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)

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

Tax year	Prior 3 years				(e) Total
	(a) 2013	(b) 2012	(c) 2011	(d) 2010	
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 or e-mail address 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 ATTACHED STATEMENT #4				1,826,500.
Total			3a	1,826,500.
b Approved for future payment				
SEE ATTACHED STATEMENT #5				512,500.
Total			3b	512,500.

2013.04010 THE RIGHTEOUS PERSONS FOUND 95-449C1

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.
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and
its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

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 foundation

Check 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 its Form 990-PF, Part I, line 2, 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) (2013)

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
1	THE WUNDERKINDER FOUNDATION 11400 W. OLYMPIC BLVD. #550 LOS ANGELES, CA 90064-1551	\$ 2,125,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization THE RIGHTEOUS PERSONS FOUNDATION C/O BRESLAUER RUTMAN & ANDERSON, LLC	Employer identification number 95-4497916
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Part II Noncash Property (see instructions) Use duplicate copies of Part II if additional space is needed

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

Name of organization

Employer identification number

THE RIGHTEOUS PERSONS FOUNDATION

C/O BRESLAUER RUTMAN & ANDERSON, LLC

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

FORM 990-PF	ACCOUNTING FEES			STATEMENT	1
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	2
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
OUTSIDE SERVICES	350,000.	0.		0.	
CA FILING FEES	10.	0.		0.	
GIFTS AND ENTERTAINMENT	423.	0.		0.	
ANNUAL REGISTRATION FEE	150.	0.		0.	
DUES	2,899.	0.		0.	
TO FORM 990-PF, PG 1, LN 23	353,482.	0.		0.	

FORM 990-PF	DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT		STATEMENT	3
DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE	
WEB DESIGN	6,500.	6,500.	0.	
WEB DESIGN	13,137.	13,137.	0.	
TOTAL TO FM 990-PF, PART II, LN 14	19,637.	19,637.	0.	

THE RIGHTEOUS PERSONS FOUNDATION
FORM 990 PF, PART XV(3)(a)
GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR
12/31/13

RECIPIENT'S NAME & ADDRESS	RELATIONSHIP	STATUS	PURPOSE	AMOUNT
AMERICAN JEWISH JOINT DISTRIBUTION COMMITTEE, INC 711 Third Avenue New York, NY 10017 New York, NY 10017	NONE	501(c)(3)	Educational	62,500
AVODAH THE JEWISH SERVICE CORPS, INC. 45 W 36th Street, 8th Floor New York, NY 10018-7641	NONE	501(c)(3)	Educational	75,000
BEND THE ARC- A JEWISH PARTNERSHIP FOR JUSTICE 330 7th Ave #19F New York, NY 10001	NONE	501(c)(3)	Educational	50,000
BET TZEDEK 145 South Fairfax Avenue, Suite 200 Los Angeles, CA 90036	NONE	501(c)(3)	Asst. to the needy	75,000
FJC 520 Eight Avenue, 20th Floor, New York, NY 10018	NONE	501(c)(3)	Educational	80,000
INTERFAITH YOUTH CORE 910 W Van Buren St , 4th Floor Chicago, IL 60607	NONE	501(c)(3)	Educational	75,000
HOLD ON TO YOUR MUSIC, INC 2128 Duxbury Circle Los Angeles, CA 90034	NONE	501(c)(3)	Educational	35,000
HUMANITY UNITED CHARITABLE FUND One Letterman Drive, Building D, Suite D3100 San Francisco, CA 94129	NONE	501(c)(3)	Educational	250,000
INSITUTE FOR JEWISH SPIRITUALITY, INC 135 W. 29th Street, Suite 1103 New York, NY 10001	NONE	501(c)(3)	Educational	40,000
JEWISH FAMILY SERVICE OF LOS ANGELES 6505 Wilshire Blvd Ste 500 Los Angeles, CA 90048	NONE	501(c)(3)	Asst to the needy	5,000
JEWISH FEDERATION COUNCIL OF GREATER LOS ANGELES 6505 Wilshire Blvd Los Angeles, CA 90048	NONE	501(c)(3)	Asst. to the needy	25,000
JEWISH FUNDERS NETWORK 150 W 30th Street, Suite 900 New York, NY 10001	NONE	501(c)(3)	Educational	50,000
JEWISH JUMPSTART 1801 Avenue of the Stars Los Angeles, CA 90067	NONE	501(c)(3)	Support for Poor	50,000
KEVAH 748A Gilman St Berkeley, CA 94710	NONE	501(c)(3)	Educational	75,000
MEET INTERNATIONAL, INC. 2440 Tamalpais St. Mountain View, CA 94043	NONE	501(c)(3)	Educational	100,000
MOISHE FOUNDATION 1330 Broadway, Suite 801 Oakland, CA 94612	NONE	501(c)(3)	Educational	75,000
NATIONAL YIDDISH BOOK CENTER 1021 West Street Amherst, MA 01002	NONE	501(c)(3)	Educational	100,000
NEW ISRAEL FUND 1625 K Street NW, Suite 500 Washington, DC 20006	NONE	501(c)(3)	Educational	100,000
PARDES INSITUTE OF JEWISH STUDIES 5 West 37th Street, Suite 802 New York, NY 10018	NONE	501(c)(3)	Arts	45,000

THE RIGHTEOUS PERSONS FOUNDATION
 FORM 990 PF, PART XV(3)(a)
 GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR
 12/31/13

RECIPIENT'S NAME & ADDRESS	RELATIONSHIP	STATUS	PURPOSE	AMOUNT
PEACEWORKS FOUNDATION P.O. Box 1577 - Old Chelsea Station New York, NY 10113	NONE	501(c)(3)	Educational	100,000
PEF ISRAEL ENDOWMENT FUNDS, INC 317 Madison Avenue, Suite 607 New York, NY 10017	NONE	501(c)(3)	Educational	50,000
REBOOT, INC 110 East 59th Street, 26th Floor New York, NY 10022	NONE	501(c)(3)	Educational	125,000
REMEMBER US THE HOLOCAUST BNAI MITZVAH PROJECT 1112 Montana Avenue, #182 Santa Monica, CA 90403	NONE	501(c)(3)	Educational	50,000
SOUTHERN CALIFORNIA GRANTMAKERS 1000 North Alameda Street, Suite 230 Los Angeles, CA 90012	NONE	501(c)(3)	Educational	5,000
THE BLUE CARD INC 171 Madison Avenue, Suite 1405 New York, NY 10016	NONE	501(c)(3)	Asst. to needy	25,000
THE CENTER FOR INDEPENDENT DOCUMENTARY, INC. 680 S Main Street, Sharon, MA 02067	NONE	501(c)(3)	Educational	4,000
THE NATIONAL CENTER FOR JEWISH FILM, INC. Brandeis University, Lown 102, MS 053 Waltham, MA 02454-9110	NONE	501(c)(3)	Educational	50,000
UNION FOR REFORM JUDAISM 2027 Massachusetts Avenue NW Washington, DC 20036	NONE	501(c)(3)	Religious	50,000
TOTAL CONTRIBUTIONS				<u>1,826,500</u>

THE RIGHTEOUS PERSONS FOUNDATION
 FORM 990 PF, PART XV(3)(b)
 GRANTS AND CONTRIBUTIONS APPROVED FOR FUTURE PAYMENT
 12/31/2013

RECIPIENT'S NAME & ADDRESS	RELATIONSHIP	STATUS	PURPOSE	AMOUNT
BET TZEDEK 3250 Wilshire Blvd - 13 th Floor Los Angeles, CA 90010-1577	NONE	501(c)(3)	Asst to needy	75,000
JACOB BURNS FILM CENTER INC 405 Manville Road Pleasantville, NY 10570	NONE	501(c)(3)	Arts	100,000
AMERICAN JEWISH JOINT DISTRIBUTION COMMITTEE 711 Third Avenue New York, NY 10017	NONE	501(c)(3)	Educational	7,500
REBOOT INC 44 W 28TH Street, 8th Floor New York, NY 10001	NONE	501(c)(3)	Educational	125,000
LA MUSEUM OF THE HOLOCAUST MARTYRS MEMORIAL 100 South The Grove Drive Los Angeles, CA 90036	NONE	501(c)(3)	Educational	50,000
FRACTURED ATLAS PRODUCTIONS INC 248 West 35th ST , Floor 10 New York, NY 10001	NONE	501(c)(3)	Arts	70,000
JEWISH FAMILY SERVICE OF LOS ANGELES 6505 Wilshire Blvd. Suite 500 Los Angeles, CA 90048	NONE	501(c)(3)	Asst to needy	10,000
THE MEDIA LINE 210 W 70th Street, Suite 1509 New York, NY 10023	NONE	501(c)(3)	Educational	25,000
UNION FOR REFORM JUDAISM 2027 Massachusetts Avenue NW Washington, DC 20036	NONE	501(c)(3)	Educational	50,000
				<u>512,500</u>