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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

▶ **Do not enter social security numbers on this form as it may be made public.**
▶ **Information about Form 990-PF and its instructions is at *www.irs.gov/form990pf*.**

OMB No 1545-0052

2014

Open to Public Inspection

For calendar year 2014, or tax year beginning 01-01-2014 , and ending 12-31-2014

Name of foundation
AMOS AND RUTH WILNAI FOUNDATION

A Employer identification number
20-4839728

Number and street (or P O box number if mail is not delivered to street address)
885 NORTHAMPTON DRIVE

Room/suite

B Telephone number (see instructions)
(650) 325-9375

City or town, state or province, country, and ZIP or foreign postal code
PALO ALTO, CA 94303

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 ▶ ☐

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

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

I Fair market value of all assets at end of year *(from Part II, col. (c), line 16)* ▶$ 10,406,117

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) (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 (attach schedule)				
	2	Check ▶ ☑ if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments	4,624	4,624		
	4	Dividends and interest from securities	206,602	206,602		
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	-4,459			
	b	Gross sales price for all assets on line 6a 175,000				
	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) (attach schedule)				
	11	Other income (attach schedule)				
	12	**Total.** Add lines 1 through 11	206,767	211,226		
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 (attach schedule)				
	b	Accounting fees (attach schedule)	13,367	0		6,684
	c	Other professional fees (attach schedule)				
	17	Interest				
	18	Taxes (attach schedule) (see instructions)	9,413	5,285		0
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule)	1,129	0		0
	24	**Total operating and administrative expenses.** Add lines 13 through 23	23,909	5,285		6,684
	25	Contributions, gifts, grants paid	390,100			390,100
	26	**Total expenses and disbursements.** Add lines 24 and 25	414,009	5,285		396,784
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	-207,242			
	b	**Net investment income** (if negative, enter -0-)		205,941		
	c	**Adjusted net income** (if negative, enter -0-)				

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	1,084,072	224,819	224,819
	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 schedule) ▶ Less allowance for doubtful accounts ▶			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges	2,636	1,508	1,508
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)			
	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)	8,984,181	10,173,576	10,173,576
	14	Land, buildings, and equipment basis ▶ 14,332 Less accumulated depreciation (attach schedule) ▶ 8,118	7,169	6,214	6,214
	15	Other assets (describe ▶)	5,997	0	0
	16	**Total assets** (to be completed by all filers—see the instructions Also, see page 1, item I)	10,084,055	10,406,117	10,406,117
Liabilities	17	Accounts payable and accrued expenses	9,255	13,094	
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶)			
	23	**Total liabilities** (add lines 17 through 22)	9,255	13,094	
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	10,074,800	10,393,023	
	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			
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds			
	30	**Total net assets or fund balances** (see instructions)	10,074,800	10,393,023	
	31	**Total liabilities and net assets/fund balances** (see instructions)	10,084,055	10,406,117	

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	10,074,800
2	Enter amount from Part I, line 27a	2	-207,242
3	Other increases not included in line 2 (itemize) ▶	3	525,465
4	Add lines 1, 2, and 3	4	10,393,023
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	10,393,023

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1 a	175,000 UTS FHLB	D		2014-06-18
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	175,000		179,459	-4,459
b				
c				
d				
e				

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) **or** Losses (from col (h))
	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a				-4,459
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	-4,459
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	

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))
2013	352,791	7,995,641	0 044123
2012	354,449	7,055,355	0 050238
2011	319,661	7,161,615	0 044635
2010	273,560	6,515,958	0 041983
2009	363,594	5,526,778	0 065788

2	**Total** of line 1, column (d)	2	0 246767
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0 049353
4	Enter the net value of noncharitable-use assets for 2014 from Part X, line 5	4	10,219,541
5	Multiply line 4 by line 3	5	504,365
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	2,059
7	Add lines 5 and 6	7	506,424
8	Enter qualifying distributions from Part XII, line 4	8	396,784

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 page 18 of the 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	4,119
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	4,119
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	4,119
6	Credits/Payments				
a	2014 estimated tax payments and 2013 overpayment credited to 2014	6a	3,636		
b	Exempt foreign organizations—tax withheld at source	6b			
c	Tax paid with application for extension of time to file (Form 8868)	6c	2,000		
d	Backup withholding erroneously withheld	6d			
7	Total credits and payments Add lines 6a through 6d			7	5,636
8	Enter any **penalty** for underpayment of estimated tax Check here ☑ if Form 2220 is attached			8	9
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	1,508
11	Enter the amount of line 10 to be **Credited to 2015 estimated tax** ▶ 1,508 **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?	1a		No
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see Instructions for definition)?	1b		No
	*If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.*			
c	Did the foundation file **Form 1120-POL** for this year?	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year **(1)** On the foundation ▶ $ 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?	2		No
	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*	3		No
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year?	5		No
	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?	6	Yes	
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col. (c), and Part XV.*	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see 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	Yes	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2014 or the taxable year beginning in 2014 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		No
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses.*	10		No

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

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions).	**11**		**No**
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**		**No**
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	**13**	**Yes**	

Website address ▶N/A

14 The books are in care of ▶AMOS WILNAI Telephone no ▶(650) 325-9375

Located at ▶885 NORTHAMPTON DRIVE PALO ALTO CA ZIP +4 ▶94303

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** |

			Yes	**No**
16	At any time during calendar year 2014, 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**		**No**
	See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) If "Yes", enter the name of the foreign country ▶			

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

			Yes	**No**
	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			
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)?	**1b**		**No**
	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 2014?	**1c**		**No**
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014? ☐ **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).	**2b**		
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here ▶ 20____, 20____, 20____, 20____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ **Yes** ☑ **No**			
b	If "Yes," did it have excess business holdings in 2014 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 2014.)*.	**3b**		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	**4a**		**No**
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2014?	**4b**		**No**

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

5a During the year did the foundation pay or incur any amount to

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ 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 4945(d)(4)(A)? (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)? **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? ☐ 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** No

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? **7b**

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

1 List all officers, directors, trustees, foundation managers and their compensation (see 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
See Additional Data Table				

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
NONE				

Total number of other employees paid over $50,000 ▶ 0

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

3 Five highest-paid independent contractors for professional services (see 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	
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	
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	10,020,241
b	Average of monthly cash balances			1b	354,928
c	Fair market value of all other assets (see instructions)			1c	0
d	**Total** (add lines 1a, b, and c)			1d	10,375,169
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	10,375,169
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)			4	155,628
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4			5	10,219,541
6	**Minimum investment return.** Enter 5% of line 5			6	510,977

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	510,977
2a	Tax on investment income for 2014 from Part VI, line 5	2a	4,119		
b	Income tax for 2014 (This does not include the tax from Part VI)	2b			
c	Add lines 2a and 2b			2c	4,119
3	Distributable amount before adjustments Subtract line 2c from line 1			3	506,858
4	Recoveries of amounts treated as qualifying distributions			4	0
5	Add lines 3 and 4			5	506,858
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	506,858

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	396,784
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	396,784
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	0
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	396,784

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 2013	(c) 2013	(d) 2014
1 Distributable amount for 2014 from Part XI, line 7				506,858
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only.			389,171	
b Total for prior years 20___, 20___, 20___		0		
3 Excess distributions carryover, if any, to 2014				
a From 2009.				
b From 2010.				
c From 2011.				
d From 2012.				
e From 2013.				
f Total of lines 3a through e.	0			
4 Qualifying distributions for 2014 from Part XII, line 4 ▶ $ 396,784				
a Applied to 2013, but not more than line 2a			389,171	
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 2014 distributable amount.				7,613
e Remaining amount distributed out of corpus	0			
5 Excess distributions carryover applied to 2014	0			0
(If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	0			
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 2013 Subtract line 4a from line 2a Taxable amount—see instructions			0	
f Undistributed income for 2014 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2015				499,245
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)	0			
8 Excess distributions carryover from 2009 not applied on line 5 or line 7 (see instructions) . . .	0			
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a	0			
10 Analysis of line 9				
a Excess from 2010. . . .				
b Excess from 2011. . . .				
c Excess from 2012. . . .				
d Excess from 2013. . . .				
e Excess from 2014. . . .				

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

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2014, enter the date of the ruling. . . . . . . ▶

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

	Tax year	Prior 3 years			(e) Total
	(a) 2014	**(b)** 2013	**(c)** 2012	**(d)** 2011	
2a 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 organization 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))

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

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

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

a The name, address, and telephone number or email 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 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 ATTACHMENT A SEE ATTACHMENT A SEE ATTACHMENT A, CA 99999	N/A	EXEMPT ORGANIZATION	EDUCATIONAL	390,100
Total . . . . ▶ **3a**				390,100
b *Approved for future payment*				
Total . . . . ▶ **3b**				0

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			14	4,624	
4 Dividends and interest from securities. . . .			14	206,602	
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			18	-4,459	
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). .		0		206,767	0

13 **Total.** Add line 12, columns (b), (d), and (e). 13 206,767

(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)

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

d If the answer to any of the above is "Yes," complete the following schedule Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received

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

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

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge

Signature of officer or trustee — Date 2015-11-09 — Title

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed ☐	PTIN
PAMELA S ADAMS				P00600044

Firm's name ▶ BROWN ADAMS AGBAYANI LLP — Firm's EIN ▶ 77-0232559

Firm's address ▶ 2600 EL CAMINO REAL 600 PALO ALTO, CA 94306 — Phone no (650) 857-1655

Form 990PF Part VIII Line 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
AMOS WILNAI 885 NORTHAMPTON DRIVE PALO ALTO,CA 94303	PRESIDENT/ASST TREASURER 1 00	0	0	0
RUTH WILNAI 885 NORTHAMPTON DRIVE PALO ALTO,CA 94303	VP/SECRETARY/TREASURER 1 00	0	0	0
SIGAL WILNAI-TZOORE 885 NORTHAMPTON DRIVE PALO ALTO,CA 94303	VICE PRESIDENT 1 00	0	0	0
YAEL WILNAI-ZISKIND 885 NORTHAMPTON DRIVE PALO ALTO,CA 94303	VICE PRESIDENT 1 00	0	0	0
NITZAN WILNAI 885 NORTHAMPTON DRIVE PALO ALTO,CA 94303	VICE PRESIDENT 1 00	0	0	0

TY 2014 Accounting Fees Schedule

Name: AMOS AND RUTH WILNAI FOUNDATION

EIN: 20-4839728

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEES	13,367	0		6,684

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2014 Amortization Schedule

Name: AMOS AND RUTH WILNAI FOUNDATION

EIN: 20-4839728

Description of Amortized Expenses	Date Acquired, Completed, or Expended	Amount Amortized	Deduction for Prior Years	Amortization Method	Current Year Amortization	Net Investment Income	Adjusted Net Income	Total Amount of Amortization
ORGANIZATION COST	2006-07-01	14,332	7,163	180 000000000000	955	0		8,118

TY 2014 Investments - Other Schedule

Name: AMOS AND RUTH WILNAI FOUNDATION

EIN: 20-4839728

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
MUTUAL FUNDS - SEE ATTACHMENT B	FMV	10,173,576	10,173,576

TY 2014 Land, Etc. Schedule

Name: AMOS AND RUTH WILNAI FOUNDATION

EIN: 20-4839728

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
ORGANIZATION COST	14,332	8,118	6,214	6,214

TY 2014 Other Assets Schedule

Name: AMOS AND RUTH WILNAI FOUNDATION

EIN: 20-4839728

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
DIVIDEND RECEIVABLE	5,997	0	0

TY 2014 Other Expenses Schedule

Name: AMOS AND RUTH WILNAI FOUNDATION

EIN: 20-4839728

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FILING FEES	160	0		0
POSTAGE	14	0		0
AMORTIZATION	955	0		0

TY 2014 Other Increases Schedule

Name: AMOS AND RUTH WILNAI FOUNDATION

EIN: 20-4839728

Description	Amount
UNREALIZED GAIN/LOSS	525,465

TY 2014 Taxes Schedule

Name: AMOS AND RUTH WILNAI FOUNDATION

EIN: 20-4839728

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOREIGN TAXES	5,285	5,285		0
FEDERAL TAXES	4,128	0		0

Amos & Ruth Wilnai Foundation

Recipient Name And Address	Date	Type Of Organization	Amount	Receipt Received	Contact Number	Contact Person
Jewish Funders Network 150 West 30th Street, Suite 900 New York New York 10001	01-27-14	501 C (3)	$850.00	YES	972-73-290-3533	Maya Natan
KQED 2601 Mariposa Street San Francisco, California 94110-1426	7 14-14	501 C (3)	$250.00	YES	1-415-553-2150	Robin Smith
Greater Miami Jewish Federation 4200 Biscayne Blvd Miami, Florida 33137	9-3-14	501 C (3) Support Of Or Akiva Music Conservatorium	$45,000 00	YES	305 576-4000	Stephen M Schwartz
P E F Israel Endowment Funds, Inc. 630 Third Avenue Suite 1501 New York, New York 10017	9-10-14	501 C (3) Amichai Amutat Mishpachot L' Yeladim Harigim In Israel	$25 000.00	YES	212-599-1260	Geoffrey Stern
The Good People Fund 384 Wyoming Avenue Milburn, New Jersey 07041-2127	9-10-14	501 C (3) Kaima Organic Farm In Beit Zait	$25 000.00	YES	973 761-0580	Naomi Eisenberger
The PNH Research & Support Foundation P O Box 10983 Rockville, MD 20849	9-10-14	501 C (3) Support Fundraising Goals Of Mr Tamir Orbach Of Gaithersburg MD	$5 000 00	YES	868-582-9993	Kevin Lyons Tarr
Brady Center To Prevent Gun Violence 840 First Street NE Suite 400 Washington DC 20002	9-10-14	501 C (3)	$5 000 00	YES	202-370-8100	Dan Gross
New Israel Fund 703 Market Street, Suite 1503 San Francisco, California 94103	9-10-14	501 C (3) Kol Zchut (Wikirights A Rights Information System On The Internet)	$15,000.00	YES	415-543-5055	Daniel Sokatch
The Jewish Federations Of North America The Max M Fisher Headquarters 25 Broadway, Suite 1700 New York, New York 10004-1010	9-10-14	501 C (3) JFNA/Overseas Supplemental Giving Programs The Nirim Foundation - Nirim In The Neighborhood	$25,000 00	YES	212 284-6500	*Nikki Friedman*
P E F Israel Endowment Funds Inc. 630 Third Avenue Suite 1501 New York, New York 10017	9-18-14	501 C (3) Ye elim Association Rishon Lezion	$25 000.00	YES	212-599-1260	Geoffrey Stern
Jewish Gen Organization Inc Edmond J Safra Plaza 36 Battery Place New York, New York 10280	9-16-14	501 C (3)	$1,000.00	YES	646-437-4326	Avraham Groll
CRARG Czestochowa-Radomsko Area Research Group 1930 Audubon Park Drive Springfield, Ohio 45504 1213	9-17 14	501 C (3)	$1,000 00	YES	937-327-7354	Daniel Kazez
P E. F Israel Endowment Funds, Inc. 630 Third Avenue Suite 1501 New York, New York 10017	9-15-14	501 C (3) Friends Of Schneider Children's Medical Center For The Department Of Psychological Medicine (Professor Alan Apter)	$50 000 00	YES	212-599-1260	Geoffrey Stern
American Friends Of NATAL 1120 Avenue Of The Americas, 4th Floor New York New York 10036	12-10-14	501 C (3)	$25 000.00	YES	646-481-0481	Maya Tadmor Anderman
National Yiddish Book Center Inc. DBA Yiddish Book Center 1021 West Street Amherst MA 01002	12-21 14	501 C (3)	$1,000.00	YES	413 256-4900	Aaron Lansky
Outdoors Empowered Network P O Box 347171 San Francisco, California 94134	12-21-14	501 C (3)	$4 000 00	YES	415-516-9919	Kyle MacDonald
Earth Island Institute Inc. Project Bay Area Wilderness Training *1050 E 8th Street* Oakland California 94606	12 21-14	501 C (3)	$10 000.00	YES	510-452-2298	Scott Wolland
American Friends Tel Aviv University 39 Broadway Suite 1510 New York, New York 10006	12-23-14	501 C (3) Sulamot In Al Qasum	$85,000.00	YES	212 742-9070	Gail Reiss
P.E F Israel Endowment Funds, Inc. 630 Third Avenue Suite 1501 New York New York 10017	12-23-14	501 C (3) Tel-Hai Academic College Upper Galilee	$30,000 00	YES	212 599-1260	Geoffrey Stern
The Good People Fund 384 Wyoming Avenue Milburn, New Jersey 07041-2127	12 23-14	501 C (3) Sigal Strier's Rental Apartment	$6,000.00	YES	973-761-0580	Naomi Eisenberger
10 Books At Home 1735 Woodland Avenue # 11 East Palo Alto California 94303	12 26-14	501 C (3)	$2,000 00	YES	650-485-4877	Paul Thiebaut III
Oshman Family Jewish Community Center 3921 Fabian Way Palo Alto, California 94303	12-26-14	501 C (3) Support Of The Israeli Cultural Connection	$1 000.00	YES	650-223-8600	Zack Bodner
The Wellness Kitchen & Resource Center 1255 Las Tablas Road # 102 Templeton, California 93465	12-26-14	*501 C (3)*	*$3,000.00*	YES	*805-434-1800*	Nancy Walker
		Total	$390,100.00			

Schwab One® Account of
AMOS & RUTH WILNAI FOUNDATION

Account Number
1680-2412

Statement Period
December 1-31, 2014

Investment Detail - Mutual Funds

Bond Funds	Quantity	Market Price	Market Value
VANGUARD HIGH YIELD CORP ◊ FUND ADMIRAL SHARE SYMBOL: VWEAX	74,600 0110	5.9700	445,362 07
Total Bond Funds	**74,600.0110**		**445,362.07**
Total Mutual Funds	**74,600.0110**		**445,362.07**

Attachment B 1 of 3

Investment Detail - Other Assets

Other Assets	Quantity	Market Price	Market Value
ISHARES CORE S&P ETF S&P 500 INDEX SYMBOL: IVV	500.0000	206.8700	103,435.00
ISHARES MSCI EMRG MKT FD EMERGING MARKETS ETF SYMBOL: EEM	12,270.0000	39.2900	482,088.30
ISHARES MSCI PAC EX JAPN PACIFIC EX-JAPAN ETF SYMBOL: EPP	7,800.0000	43.9500	342,810.00
ISHARES TR MSCI EAFE ETF SYMBOL: EFA	11,424.0000	60.8400	695,036.16
VANGUARD EXTENDED MKT SYMBOL: VXF	22,754.0000	87.7900	1,997,573.66
VANGUARD GROWTH SYMBOL: VUG	9,800.0000	104.3900	1,023,022.00
VANGUARD INFO TECHNOLOGY SYMBOL: VGT	10,800.0000	104.4800	1,128,384.00
VANGUARD INTL EQTY INDEX FTSE ALL WORLD EX US ETF SYMBOL: VEU	18,000.0000	46.8600	843,480.00
VANGUARD MID CAP SYMBOL: VO	3,100.0000	123.5600	383,036.00
VANGUARD MID CAP GROWTH SYMBOL: VOT	10,900.0000	101.6100	1,107,549.00

Investment Detail - Other Assets (continued)

Other Assets (continued)	Quantity	Market Price	Market Value
VANGUARD TOTAL STOCK MKT SYMBOL: VTI	15,300.0000	106.0000	1,621,800.00
Total Other Assets	**122,648.0000**		**9,728,214.12**

Total Investment Detail **10,173,576.19**