

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

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OMB No 1545-0052

2017

Open to Public Inspection

For calendar year 2017 or tax year beginning

, 2017, and ending

DAVID AND ELEANORE RUKIN PHILANTHROPIC
FOUNDATION
182 WEST ALLENDALE AVENUE
ALLENDALE, NJ 07401-1723

G Check all that apply

☐ Initial return☐ Final return☐ Address change☐ Initial return of a former public charity☐ Amended return☐ Name change

H Check type of organization

☒ Section 501(c)(3) exempt private foundation☐ Section 4947(a)(1) nonexempt charitable trust☐ Other taxable private foundationI Fair market value of all assets at end of year
(from Part II, column (c), line 16)

➤ \$ 6,375,634.

J Accounting method: ☒ Cash ☐ Accrual☐ Other (specify)

(Part I, column (d) must be on cash basis)

A Employer identification number
22-1715380B Telephone number (see instructions)
(201) 785-8881C 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 ☐

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)

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 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 1,768,034.

7 Capital gain net income (from Part IV, line 2)

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

13 Compensation of officers, directors, trustees, etc..

14 Other employee salaries and wages

15 Pension plans, employee benefits

16a Legal fees (attach schedule)

b Accounting fees (attach sch) See St 1

c Other professional fees (attach sch) See St 2

17 Interest

18 Taxes (attach schedule)(see instrs) See Stmt 3

19 Depreciation (attach schedule) and depletion

20 Occupancy

21 Travel, conferences, and meetings

22 Printing and publications

23 Other expenses (attach schedule)

See Statement 4

24 Total operating and administrative expenses. Add lines 13 through 23

25 Contributions, gifts, grants paid Part XV

26 Total expenses and disbursements. Add lines 24 and 25

27 Subtract line 26 from line 12:

a Excess of revenue over expenses and disbursements

b Net investment income (if negative, enter -0-)

c Adjusted net income (if negative, enter -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	308,074.	744,116.	744,119.
	2 Savings and temporary cash investments			
	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)	412,189.	397,059.	386,661.
	b Investments — corporate stock (attach schedule)	2,373,758.	2,546,457.	4,187,841.
	c Investments — corporate bonds (attach schedule)	1,085,417.	1,099,304.	1,057,013.
	11 Investments — land, buildings, and equipment basis			
LIABILITIES	Less: accumulated depreciation (attach schedule)			
	12 Investments — mortgage loans			
	13 Investments — other (attach schedule)	500,000.		
	14 Land, buildings, and equipment basis			
	Less: accumulated depreciation (attach schedule)			
	15 Other assets (describe)			
	16 Total assets (to be completed by all filers — see the instructions Also, see page 1, item I)	4,679,438.	4,786,936.	6,375,634.
	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
FUND ASSETS	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.	0.	
NET ASSETS OR FUND BALANCES	Foundations that follow SFAS 117, check here and complete lines 24 through 26, and lines 30 and 31. <input checked="" type="checkbox"/>			
	24 Unrestricted	4,679,438.	4,786,936.	
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. <input type="checkbox"/>			
	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)	4,679,438.	4,786,936.	
	31 Total liabilities and net assets/fund balances (see instructions)	4,679,438.	4,786,936.	

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	4,679,438.
2 Enter amount from Part I, line 27a	2	107,498.
3 Other increases not included in line 2 (itemize)	3	
4 Add lines 1, 2, and 3	4	4,786,936.
5 Decreases not included in line 2 (itemize)	5	
6 Total net assets or fund balances at end of year (line 4 minus line 5) — Part II, column (b), line 30	6	4,786,936.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (for example, real estate, 2-story brick warehouse, or common stock, 200 shares MLC Company)		(b) How acquired P — Purchase D — Donation	(c) Date acquired (mo, day, yr)	(d) Date sold (mo, day, yr)
1 a SECURITIES		P	Various	Various
b SECURITIES		P	Various	Various
c R&F CAPITAL OFFSHORE FUND		P	5/03/16	6/28/17
d CLASS ACTION-HOUSEHOLD FINANCE		P	Various	5/08/17
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 1,261,435.		829,045.	432,390.
b 51,181.		39,808.	11,373.
c 436,276.		500,000.	-63,724.
d 19,142.			19,142.
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Col (h) gain minus col. (k), but not less than -0-) or Losses (from col (h))
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a			432,390.
b			11,373.
c			-63,724.
d			19,142.
e			

2 Capital gain net income or (net capital loss)	<div style="border: 1px solid black; padding: 2px;"> [If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7] </div>		2	399,181.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6)	<div style="border: 1px solid black; padding: 2px;"> If gain, also enter in Part I, line 8, column (c) See instructions If (loss), enter -0- in Part I, line 8 </div>		3	11,373.

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 doesn't 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))
2016	320,258.	5,940,391.	0.053912
2015	321,138.	6,242,809.	0.051441
2014	344,864.	6,695,606.	0.051506
2013	333,439.	6,517,579.	0.051160
2012	284,520.	5,972,609.	0.047637

2 Total of line 1, column (d)	2	0.255656
3 Average distribution ratio for the 5-year base period — divide the total on line 2 by 5 0, or by the number of years the foundation has been in existence if less than 5 years	3	0.051131
4 Enter the net value of noncharitable-use assets for 2017 from Part X, line 5	4	6,099,798.
5 Multiply line 4 by line 3	5	311,889.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	4,962.
7 Add lines 5 and 6	7	316,851.
8 Enter qualifying distributions from Part XII, line 4	8	292,425.

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 <input type="checkbox"/> and enter 'N/A' on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary – see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here. <input type="checkbox"/> and enter 1% of Part I, line 27b		1	9,925.
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	9,925.
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	9,925.
6 Credits/Payments			
a 2017 estimated tax pmts and 2016 overpayment credited to 2017		6 a	5,114.
b Exempt foreign organizations – tax withheld at source		6 b	
c Tax paid with application for extension of time to file (Form 8868)		6 c	6,000.
d Backup withholding erroneously withheld		6 d	
7 Total credits and payments. Add lines 6a through 6d		7	11,114.
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached		8	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		9	0.
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid		10	1,189.
11 Enter the amount of line 10 to be: Credited to 2018 estimated tax 1,189. Refunded		11	0.

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?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition. If the answer is 'Yes' to 1 a or 1 b , 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 <input type="checkbox"/> \$ 0. (2) On foundation managers <input type="checkbox"/> \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If 'Yes,' attach a detailed description of the activities.		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
4 a 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?		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.		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	
8 a Enter the states to which the foundation reports or with which it is registered. See instructions. NJ		
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 2017 or the tax year beginning in 2017? See the 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

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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? Website address <u>N/A</u>	13	X
14 The books are in care of <u>JULIUS EISEN</u> Telephone no. <u>(201) 785-8881</u> Located at <u>182 WEST ALLENDALE AVENUE ALLENDALE NJ</u> ZIP + 4 <u>07401-1723</u>		
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 — check here and enter the amount of tax-exempt interest received or accrued during the year <u>N/A</u>	15	N/A
16 At any time during calendar year 2017, 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 FinCEN Form 114. If 'Yes,' enter the name of the foreign country	16	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
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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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.)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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 <input type="checkbox"/>	1 b	N/A
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 2017?	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 2017, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2017? If 'Yes,' list the years <u>20 __ , 20 __ , 20 __ , 20 __</u>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
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 <u>20 __ , 20 __ , 20 __ , 20 __</u>		
3 a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b If 'Yes,' did it have excess business holdings in 2017 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 2017)	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 2017?	4 b	X

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

		Yes	No
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))?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(2)	Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(3)	Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(4)	Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(5)	Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
b	If any answer is 'Yes' to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions		
	Organizations relying on a current notice regarding disaster assistance, check here	<input type="checkbox"/>	
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? If 'Yes,' attach the statement required by Regulations section 53.4945–5(d)	N/A <input type="checkbox"/> Yes	<input type="checkbox"/> No
6 a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 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?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
b	If 'Yes,' did the foundation receive any proceeds or have any net income attributable to the transaction?	N/A	

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1 List all officers, directors, trustees, and 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
BARNETT T RUKIN 182 W. ALLENDALE AVENUE ALLENDALE, NJ 07401	Trustee 0	0.	0.	0.
JULIUS AND SUSAN EISEN 182 W. ALLENDALE AVENUE ALLENDALE, NJ 07401	Trustee 0	0.	0.	0.
SLX CAPITAL MANAGEMENT LTD 182 W. ALLENDALE AVENUE ALLENDALE, NJ 07401	Asset Mgmt 0	83,997.	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
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 N/A	
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.

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

1 Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a Average monthly fair market value of securities	1a	5,416,590.
b Average of monthly cash balances	1b	526,098.
c Fair market value of all other assets (see instructions)	1c	250,000.
d Total (add lines 1a, b, and c)	1d	6,192,688.
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	6,192,688.
4 Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	92,890.
5 Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	6,099,798.
6 Minimum investment return. Enter 5% of line 5	6	304,990.

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	304,990.
2a Tax on investment income for 2017 from Part VI, line 5	2a	9,925.
b Income tax for 2017 (This does not include the tax from Part VI.)	2b	
c Add lines 2a and 2b	2c	9,925.
3 Distributable amount before adjustments. Subtract line 2c from line 1	3	295,065.
4 Recoveries of amounts treated as qualifying distributions	4	
5 Add lines 3 and 4	5	295,065.
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	295,065.

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	292,425.
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	292,425.
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	292,425.

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 2016	(c) 2016	(d) 2017
1 Distributable amount for 2017 from Part XI, line 7				295,065.
2 Undistributed income, if any, as of the end of 2017:				
a Enter amount for 2016 only			0.	
b Total for prior years: 20____, 20____, 20____		0.		
3 Excess distributions carryover, if any, to 2017:				
a From 2012				
b From 2013	17,082.			
c From 2014	16,716.			
d From 2015	16,382.			
e From 2016	32,472.			
f Total of lines 3a through e	82,652.			
4 Qualifying distributions for 2017 from Part XII, line 4. ▶ \$ 292,425.				
a Applied to 2016, 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 2017 distributable amount				292,425.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2017 (If an amount appears in column (d), the same amount must be shown in column (a))	2,640.			2,640.
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	80,012.			
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 2016. Subtract line 4a from line 2a. Taxable amount — see instructions			0.	
f Undistributed income for 2017. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2018				0.
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 2012 not applied on line 5 or line 7 (see instructions)	0.			
9 Excess distributions carryover to 2018. Subtract lines 7 and 8 from line 6a	80,012.			
10 Analysis of line 9:				
a Excess from 2013	14,442.			
b Excess from 2014	16,716.			
c Excess from 2015	16,382.			
d Excess from 2016	32,472.			
e Excess from 2017				

N/A

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

- (4) Gross investment income.**

[illegible]

1 Information Regarding Foundation Managers:

- None

- None

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

See Statement 5

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

See Statement for Line 2a

- c Any submission deadlines:

See Statement for Line 2a

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

See Statement for Line 2a

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 SCHEDULE			CHARITABLE	292,425.
Total				3 a 292,425.
b Approved for future payment				
Total				3 b

Part XVI-A	Analysis of Income-Producing Activities
-------------------	--

Enter gross amounts unless otherwise indicated

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) Exclu- sion 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			14	147,240.	
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					399,181.
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)				147,240.	399,181.
13	Total. Add line 12, columns (b), (d), and (e)				13	546,421.

(See worksheet in line 13 instructions to verify calculations)

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

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<u>NAME AND ADDRESS</u>	<u>PURPOSE</u>	<u>AMOUNT</u>
ADLER APHASIA CENTER 60 WEST HUNTER AVENUE MAYWOOD, NJ 07607	GENERAL	\$ 6,100
AMERICAN FRIENDS OF LEKET ISRAEL PO BOX 2090 TEANECK, NJ 07666-1490	GENERAL	1,000
AMERICA'S GROW-A-ROW 150 PITTSTOWN ROAD PITTSTOWN, NJ 08867	GENERAL	500
AMERICAN JEWISH JOINT DISTRIB. COMMITTEE 711 THIRD AVENUE, 9 TH FL NEW YORK, NY 10017-4014	GENERAL	2,500
BERGEN COUNTY UNITED WAY 6 FOREST AVENUE, SUITE 210 PARAMUS, NJ 07652	GENERAL	2,500
BERGEN COUNTY Y-JCC 605 PASCACK ROAD WASHINGTON TOWNSHIP, NJ 07676	GENERAL	1,500
BIRTHRIGHT ISRAEL FOUNDATION P.O. BOX 5892 HICKSVILLE, Y 11802-5892	GENERAL	2,300
CAIR FOUNDATION 453 NEW JERSEY AVENUE, SE WASHINGTON, DC 20003	GENERAL	2,000
CATHOLIC CHARITIES 80 SHERMAN STREET PORTLAND, ME 04101	GENERAL	5,000
CENTER FOR EARLY EDUCATION 563 N. ALFRED STREET WEST HOLLYWOOD, CA 90048-2512	GENERAL	2,000

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<u>NAME AND ADDRESS</u>	<u>PURPOSE</u>	<u>AMOUNT</u>
CENTER FOR FOOD ACTION 192 W. DEMAREST AVENUE ENGLEWOOD, NJ 07631	GENERAL	4,500
COALITION FOR THE HOMELESS 129 FULTON STREET NEW YORK, NY 10273-0805	GENERAL	250
CORNELL UNIVERSITY 300 DAY HALL ITHACA, NY 14853-2801	GENERAL	500
CYT NYC P.O. BOX 3214 HOBOKEN, NJ 07030	GENERAL	2,000
DOCTORS WITHOUT BORDERS 333 SEVENTH AVE., 2 ND FL NEW YORK, NY 10001-5004	GENERAL	10,500
FRIENDS OF ISRAEL DISABLED VETERANS P.O. BOX 1548 NEW YORK, NY 10277-4401	GENERAL	1,000
FRIENDS OF WILSHIRE LIBRARY 149 NORTH ST, ANDREWS PLACE LOS ANGELES, CA 90004	GENERAL	250
FOUNDATION FOR JEWISH CAMP 253 WEST 35 TH STREET, 4 TH FL. NEW YORK, NY 10001	GENERAL	4,000
FRIENDS OF ETHIOPIAN JEWS P.O. BOX 960059 BOSTON, MA 02196	GENERAL	49,000
FRIENDS OF KAKAMEGA 51 HUNTER ROAD FREEPORT, ME 04032	GENERAL	5,000

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<u>NAME AND ADDRESS</u>	<u>PURPOSE</u>	<u>AMOUNT</u>
GROSS CENTER FOR HOLOCAUST & GENOCIDE STUDIES RAMAPO COLLEGE 505 RAMAPO VALLEY ROAD MAHWAH, NY 07430	GEENRAL	1,800
HAVEMEYER EDIBLE GARDEN 505 RAMAPO VALLEY ROAD MAHWAH, NJ 07430	GENERAL	2,500
HEIFER INTERNATIONAL 1 WORLD AVENUE LITTLE ROCK, AR 72202	GENERAL	300
HORACE MANN SCHOOL 231 W. 246 STREET RIVERDALE, NY 10471	GENERAL	500
IMMUNE DEFICIENCY FOUNDATION 110 WEST ROAD, STE 300 TOWSON, MD 21204	GENERAL	500
IRAP 40 RECTOR STREET, 9 TH FLOOR NEW YORK, NY 10006	GENERAL	3,500
JEFFREY MODELL FOUNDATION 780 THIRD AVENUE NEW YORK, NY 10017	GENERAL	500
JERICHO PROJECT 245 WEST 29 TH STREET, STE 902 NEW YORK, NY 10001	GENERAL	18,000
JUVENILE DIABETES RESEARCH FOUNDATION 560 SYLVAN AVENUE ENGLEWOOD CLIFFS, NJ 07632	GENERAL	250

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<u>NAME AND ADDRESS</u>	<u>PURPOSE</u>	<u>AMOUNT</u>
JEWISH FEDERATION OF GREATER LOS ANGELES 6505 WILSHIRE BOULEVARD LOS ANGELES, CA 90048	GENERAL	250
JEWISH FEDERATION OF NORTHERN NJ 50 EISENHOWER DRIVE PARAMUS, NJ 07652	GENERAL	81,800
MABEL WADSWORTH CENTER 700 MOUNT HOPE AVENUE, SUITE 420 BANGOR, ME 04401	GENERAL	10,000
MANHATTANVILLE COLLEGE 2900 PURCHASE STREET PURCHASE, NY 10577-9936	GENERAL	500
MARTHA'S VINEYARD COMMUNITY SERVICES 111 EDGARTOWN ROAD VINEYARD HAVEN, MA 02568	GENERAL	250
NAOMI BERRIE DIABETES CENTER 1150 ST NICHOLAS AVENUE NEW YORK, NY 10032	GENERAL	2,750
NATURAL RESOURCES COUNCIL OF MAINE 3 WADE STREET AUGUSTA, ME 04330	GENERAL	25,000
PLANNED PARENTHOOD FEDERATION OF AMERICA P.O. BOX 97166 WASHINGTON, DC 20077-7543	GENERAL	1,000
RAMAPO COLLEGE 505 RAMAPO VALLEY ROAD MAHWAH, NJ 07430-1680	GENERAL	5,000
RAMAPO COLLEGE FOUNDATION 505 RAMAPO VALLEY ROAD MAHWAH, NJ 07430-1680	GENERAL	11,800

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<u>NAME AND ADDRESS</u>	<u>PURPOSE</u>	<u>AMOUNT</u>
REDEEMER PRESBYTERIAN CHURCH 1166 AVENUE OF THE AMERICAS, 16 TH FL. NEW YORK, NY 10036	GENERAL	1,290
RIVERSIDE CHORAL SOCIETY 2753 BROADWAY #244 NEW YORK, NY 10025	GENERAL	750
ROCKLAND FARM ALLIANCE 220 S. LITTLE TOR ROAD NEW CITY, NY 10956	GENERAL	2,500
RUDOLF STEINER FELLOWSHIP FOUNDATION 241 HUNGRY HOLLOW ROAD CHESTNUT RIDGE, NY 10977	GENERAL	1,500
SLOW MONEY INSTITUTE PO BOX 333 YORK HARBOR, ME 03911	GENERAL	2,000
SOUTHERN POVERTY LAW CENTER P.O. BOX 2390 MONTGOMERY, AL 36177-8331	GENERAL	500
THE ARNOLD P. GOLD FOUNDATION, INC. 619 PALISADE AVENUE, 1 ST FL ENGLEWOOD CLIFFS, NJ 07632	GENERAL	1,000
THE FORMAN SCHOOL 12 NORFOLK ROAD P.O. BOX 80 LITCHFIELD, CT 06759-0080	GENERAL	500
THE GENEVA SCHOOL OF MANHATTAN 593 PARK AVENUE NEW YORK, NY 10065	GENERAL	535
THE ISRAEL PROJECT 1901 PENNSYLVANIA AVENUE, NW, SUITE 600 WASHINGTON, DC 20006	GENERAL	500

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<u>NAME AND ADDRESS</u>	<u>PURPOSE</u>	<u>AMOUNT</u>
THE JE WISH THEOLOGICAL SEMINARY 3080 BROADWAY NEW YORK, NY 10027-9985	GENERAL	2,500
TREEHOUSE INSTITUTE 41 YORK STREET PORTLAND, ME 04101	GENERAL	2,500
UJA FEDERATION OF NORTHERN NJ 50 EISENHOWER DRIVE PARAMUS, NJ 07652	GENERAL	2,500
UNITED STATES HOLOCAUST MEMORIAL MUSEUM P.O. BOX 1568 MERRIFIELD, VA 22116-1568	GENERAL	250
VALLEY HOSPITAL FOUNDATION 223 NORTH VAN DIEN AVENUE RIDGEWOOD, NJ 07450-9982	GENERAL	4,500
VOLUNTEER CENTER OF BERGEN COUNTY 64 PASSAIC STREET HACKENSACK, NJ 07601	GENERAL	500
		<hr/>
		<u>\$292,425</u>

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DAVID AND ELEANORE RUKIN PHILANTHROPIC
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Statement 1
Form 990-PF, Part I, Line 16b
Accounting Fees

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
ACCOUNTING FEES	\$ 2,500.			
Total	<u>\$ 2,500.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

Statement 2
Form 990-PF, Part I, Line 16c
Other Professional Fees

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
INVESTMENT ADVISORY FEES	\$ 50,191.	\$ 50,191.		
Total	<u>\$ 50,191.</u>	<u>\$ 50,191.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

Statement 3
Form 990-PF, Part I, Line 18
Taxes

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
FEDERAL TAXES	\$ 5,500.			
Total	<u>\$ 5,500.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

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
MISC EXPENSE	\$ 4,310.			
Total	<u>\$ 4,310.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

Statement 5
Form 990-PF, Part XV, Line 2a-d
Application Submission Information

Name of Grant Program:
 Name: JULIUS EISEN
 Care Of:
 Street Address: 182 W ALLENDALE AVENUE
 City, State, Zip Code: ALLENDALE, NJ 07401

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Statement 5 (continued)
Form 990-PF, Part XV, Line 2a-d
Application Submission Information

Telephone:
E-Mail Address:
Form and Content: NO FORM REQUIRED
Submission Deadlines:
Restrictions on Awards: