

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

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- Go to www.irs.gov/Form990PF for instructions and the latest information.

2018

Open to Public Inspection

For calendar year 2018 or tax year beginning , 2018, and ending

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

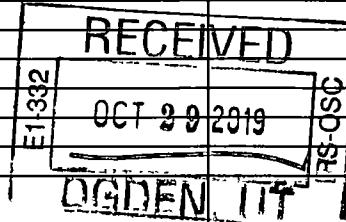
G Check all that apply Initial return Initial return of a former public charity
 Final return Amended return
 Address change Name change

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

I Fair market value of all assets at end of year (from Part II, column (c), line 16) **J** Accounting method Cash Accrual
 Other (specify) (Part I, column (d) must be on cash basis) -- **-\$ 5,786,504.**

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 ► <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
3 Interest on savings and temporary cash investments				
4 Dividends and interest from securities	282,252.	282,252.	282,252.	
5a Gross rents				
b Net rental income or (loss)				
6a Net gain or (loss) from sale of assets not on line 10	162,630.			
b Gross sales price for all assets on line 6a	1,087,166.			
7 Capital gain net income (from Part IV, line 2)		162,630.		
8 Net short-term capital gain			0.	
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	444,882.	444,882.	282,252.	
Operating and Administrative Expenses				
13 Compensation of officers, directors, trustees, etc	0.			
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16a Legal fees (attach schedule)				
b Accounting fees (attach sch) See St 1	2,500.			
c Other professional fees (attach sch) See St 2	53,930.	53,930.		
17 Interest				
18 Taxes (attach schedule)(see instrs) See Stmt 3	14,000.			
19 Depreciation (attach schedule) and depletion				
20 Occupancy				
21 Travel, conferences, and meetings.				
22 Printing and publications				
23 Other expenses (attach schedule)				
24 Total operating and administrative expenses. Add lines 13 through 23	3,227.			
25 Contributions, gifts, grants paid Part XV	73,657.	53,930.		
26 Total expenses and disbursements. Add lines 24 and 25	250,750.			250,750.
27 Subtract line 26 from line 12:				
a Excess of revenue over expenses and disbursements	120,475.			
b Net investment income (if negative, enter -0-)		390,952.		
c Adjusted net income (if negative, enter -0-)			282,252.	



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		744,116.	388,760.	388,760.
	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)		397,059.	715,439.	700,365.
	b Investments – corporate stock (attach schedule)		2,546,457.	2,732,495.	3,707,996.
	c Investments – corporate bonds (attach schedule)		1,099,304.	1,070,717.	989,383.
	11 Investments – land, buildings, and equipment basis ►				
	Less accumulated depreciation (attach schedule) ►				
	12 Investments -- mortgage loans.				
	13 Investments – other (attach schedule)				
	14 Land, buildings, and equipment basis ►				
	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.)		4,786,936.	4,907,411.	5,786,504.
Liabilities	17 Accounts payable and accrued expenses				
	18 Grants payable				
	19 Deferred revenue				
	20 Loans from officers, directors, trustees, & other disqualified persons				
	21 Mortgages and other notes payable (attach schedule)				
	22 Other liabilities (describe ►)				
Net Assets or Fund Balances	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		4,786,936.	4,907,411.	
	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)		4,786,936.	4,907,411.	
	31 Total liabilities and net assets/fund balances (see instructions)		4,786,936.	4,907,411.	

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	4,786,936.
2 Enter amount from Part I, line 27a	2	120,475.
3 Other increases not included in line 2 (itemize) ►	3	
4 Add lines 1, 2, and 3	4	4,907,411.
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	4,907,411.

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 shs MLC Co)			(b) How acquired P — Purchase D — Donation	(c) Date acquired (mo . day, yr)	(d) Date sold (mo . day, yr)
1 a See Statement 5					
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					
b					
c					
d					
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					
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	162,630.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6)				3	-67,078.
If gain, also enter in Part I, line 8, column (c) See instructions If (loss), enter -0- in Part I, line 8					

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))
2017	292,425.	6,099,798.	0.047940
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

2 Total of line 1, column (d). **2** **0.255959**

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** **0.051192**

4 Enter the net value of noncharitable-use assets for 2018 from Part X, line 5 **4** **5,989,854.**

5 Multiply line 4 by line 3 **5** **306,633.**

6 Enter 1% of net investment income (1% of Part I, line 27b) **6** **3,910.**

7 Add lines 5 and 6 **7** **310,543.**

8 Enter qualifying distributions from Part XII, line 4 **8** **250,750.**

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 7,819.
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 7,819.
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 7,819.
6	Credits/Payments	
a	2018 estimated tax pmts and 2017 overpayment credited to 2018	6a 12,189.
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 12,189.
8	Enter any penalty for underpayment of estimated tax Check here <input checked="" type="checkbox"/> if Form 2220 is attached	8 5.
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 4,365.
11	Enter the amount of line 10 to be Credited to 2019 estimated tax ►	11 0.
		4,365. Refunded

Part VII-A | Statements Regarding Activities

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?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
1 b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
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.		
1 c	Did the foundation file Form 1120-POL for this year?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
1 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.
1 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?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
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	
4 a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?	
4 b	If 'Yes,' has it filed a tax return on Form 990-T for this year?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year?	
If 'Yes,' attach the statement required by General Instruction T		
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either:	
<ul style="list-style-type: none"> • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument? 		
7	Did the foundation have at least \$5,000 in assets at any time during the year? If 'Yes,' complete Part II, col. (c), and Part XV	
8 a	Enter the states to which the foundation reports or with which it is registered See instructions ►	
NJ		
8 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	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
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 2018 or the tax year beginning in 2018? See the instructions for Part XIV If 'Yes,' complete Part XIV	
10	Did any persons become substantial contributors during the tax year? If 'Yes,' attach a schedule listing their names and addresses	

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Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' attach schedule See instructions	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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	<input type="checkbox"/> 11	<input checked="" type="checkbox"/> X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address	<input type="checkbox"/> 12	<input checked="" type="checkbox"/> 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>	<input type="checkbox"/> 13	<input checked="" type="checkbox"/> X
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	<input type="checkbox"/> 15	<input type="checkbox"/> N/A
16	At any time during calendar year 2018, 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 ▶	<input type="checkbox"/> 16	<input checked="" type="checkbox"/> Yes
			<input type="checkbox"/> 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.		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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
1 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		<input type="checkbox"/> N/A
	Organizations relying on a current notice regarding disaster assistance, check here ▶		
1 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 2018?		<input checked="" type="checkbox"/> 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 2018, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2018? 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)		
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 2018 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 2018.)		
4 a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		
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 2018?		

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

5 a During the year, did the foundation pay or incur any amount to:		Yes	No	
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
(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"/>	<input checked="" type="checkbox"/>	
(3) Provide a grant to an individual for travel, study, or other similar purposes?		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
(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"/>	<input checked="" type="checkbox"/>	
(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"/>	<input checked="" type="checkbox"/>	
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?		N/A	<input type="checkbox"/>	<input type="checkbox"/>
If 'Yes,' attach the statement required by Regulations section 53.4945–5(d)				
6 a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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"/>	<input checked="" type="checkbox"/>	
b If 'Yes,' did the foundation receive any proceeds or have any net income attributable to the transaction?			N/A	
8 Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?		<input type="checkbox"/>	<input checked="" type="checkbox"/>	

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 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	0.	0.	0.
WILLIAM RUKIN 182 W. ALLENDALE AVENUE ALLENDALE, NJ 07401	Treasurer 0	0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1 - see instructions). If none, enter 'NONE'

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	5,514,630.
b Average of monthly cash balances	1b	566,440.
c Fair market value of all other assets (see instructions)	1c	
d Total (add lines 1a, b, and c)	1d	6,081,070.
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	6,081,070.
4 Cash deemed held for charitable activities Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	91,216.
5 Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	5,989,854.
6 Minimum investment return. Enter 5% of line 5	6	299,493.

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	299,493.
2a Tax on investment income for 2018 from Part VI, line 5	2a	7,819.
b Income tax for 2018 (This does not include the tax from Part VI)	2b	
c Add lines 2a and 2b	2c	7,819.
3 Distributable amount before adjustments Subtract line 2c from line 1	3	291,674.
4 Recoveries of amounts treated as qualifying distributions	4	
5 Add lines 3 and 4	5	291,674.
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	291,674.

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	250,750.
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	250,750.
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	250,750.

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 2017	(c) 2017	(d) 2018
1 Distributable amount for 2018 from Part XI, line 7				291,674.
2 Undistributed income, if any, as of the end of 2018:				
a Enter amount for 2017 only			0.	
b Total for prior years: 20 20 20		0.		
3 Excess distributions carryover, if any, to 2018				
a From 2013	14,442.			
b From 2014	16,716.			
c From 2015	16,382.			
d From 2016	32,472.			
e From 2017				
f Total of lines 3a through e	80,012.			
4 Qualifying distributions for 2018 from Part XII, line 4 ► \$ 250,750.				
a Applied to 2017, 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 2018 distributable amount				250,750.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2018 (If an amount appears in column (d), the same amount must be shown in column (a))	40,924.			40,924.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e. Subtract line 5	39,088.			
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 2017 Subtract line 4a from line 2a Taxable amount – see instructions			0.	
f Undistributed income for 2018 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2019				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 2013 not applied on line 5 or line 7 (see instructions)	0.			
9 Excess distributions carryover to 2019. Subtract lines 7 and 8 from line 6a	39,088.			
10 Analysis of line 9				
a Excess from 2014				
b Excess from 2015	6,616.			
c Excess from 2016	32,472.			
d Excess from 2017				
e Excess from 2018				

BAA

Form 990-PF (2018)

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 2018, enter the date of the ruling				► <input type="checkbox"/>
1 b	Check box to indicate whether the foundation is a private operating foundation described in section <input type="checkbox"/> 4942(j)(3) or <input checked="" type="checkbox"/> 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				
2 b	85% of line 2a				
2 c	Qualifying distributions from Part XII, line 4 for each year listed				
2 d	Amounts included in line 2c not used directly for active conduct of exempt activities				
2 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				
3 a	'Assets' alternative test — enter				
3 a (1)	(1) Value of all assets				
3 a (2)	(2) Value of assets qualifying under section 4942(j)(3)(B)(i)				
3 b	'Endowment' alternative test — enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed				
3 c	'Support' alternative test — enter				
3 c (1)	(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)				
3 c (2)	(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)				
3 c (3)	(3) Largest amount of support from an exempt organization				
3 c (4)	(4) Gross investment income				

Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year — see instructions.)**1 Information Regarding Foundation Managers:**

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

None

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

None

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

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

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

See Statement 6

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	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 SCHEDULE			CHARITABLE	250,750.
Total				► 3a 250,750.
b Approved for future payment				
Total				► 3b

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
	(a) Business code	(b) Amount	(c) 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	282,252.	
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				162,630.	
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)				282,252.	162,630.
13 Total. Add line 12, columns (b), (d), and (e)					444,882.

(See worksheet in line 13 instructions to verify calculations)

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

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) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?		
a	Transfers from the reporting foundation to a noncharitable exempt organization of		
(1)	Cash	1 a (1)	X
(2)	Other assets	1 a (2)	X
b	Other transactions		
(1)	Sales of assets to a noncharitable exempt organization	1 b (1)	X
(2)	Purchases of assets from a noncharitable exempt organization	1 b (2)	X
(3)	Rental of facilities, equipment, or other assets	1 b (3)	X
(4)	Reimbursement arrangements	1 b (4)	X
(5)	Loans or loan guarantees	1 b (5)	X
(6)	Performance of services or membership or fundraising solicitations	1 b (6)	X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1 c	X

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

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

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (other than section 501(c)(3)) or in section 527?

Yes No

b If 'Yes,' complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

**Sign
Here**

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

Signature of officer or trustee

Dat

60 | 3 | 6

Trustee

May the IRS discuss
this return with the
preparer shown below?
See instructions.

Yes No

Paid Preparer Use Only	Print/Type preparer's name MARC HARBUS, CPA	Preparer's signature 	Date 7/18/19	Check <input type="checkbox"/> if self-employed	PTIN P00094864
	Firm's name ► KONNER, HARBUS AND SCHWARTZ, P.C.	Firm's EIN ► 22-3048475			
	Firm's address ► 80 EAST ROUTE 4 SUITE 408 PARAMUS, NJ 07652	Phone no (201) 556-1311			

BAA

Form 990-PF (2018)

D & E RUKIN PHILANTHROPIC FOUNDATION
 EIN 22-1715380
 CONTRIBUTIONS
 12/31/2018

FORM 990-PF
 PAGE 11 PART XV
 LINE 3A

<u>NAME AND ADDRESS</u>	<u>PURPOSE</u>	<u>AMOUNT</u>
ACLU 125 BROAD STREET, 18 TH FL. NEW YORK, NY 10004	GENERAL	\$ 700
ADLER APHASIA CENTER 60 WEST HUNTER AVENUE MAYWOOD, NJ 07607	GENERAL	6,150
ALL WITHIN MY HANDS FOUNDATION 454 LAS GALLINAS AVENUE #213 SAN RAFAEL, CA 94903	GENERAL	2,000
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
AMERICAN JEWISH WORLD SERVICE 45 WEST 36 TH STREET NEW YORK, NY 10018	GENERAL	750
BERGEN COUNTY UNITED WAY 6 FOREST AVENUE, SUITE 210 PARAMUS, NJ 07652	GENERAL	2,500
BERGEN COUNTY Y-JCC 605 PASACK ROAD WASHINGTON TOWNSHIP, NJ 07676	GENERAL	2,500
BIRTHRIGHT ISRAEL FOUNDATION P.O. BOX 5892 HICKSVILLE, NY 11802-5892	GENERAL	500
CENTER FOR FOOD ACTION 192 W. DEMAREST AVENUE ENGLEWOOD, NJ 07631	GENERAL	8,000

D & E RUKIN PHILANTHROPIC FOUNDATION
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 CONTRIBUTIONS
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<u>NAME AND ADDRESS</u>	<u>PURPOSE</u>	<u>AMOUNT</u>
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	5,500
FRIENDS OF WILSHIRE LIBRARY 149 NORTH ST, ANDREWS PLACE LOS ANGELES, CA 90004	GENERAL	250
FRIENDS OF ETHIOPIAN JEWS P.O. BOX 960059 BOSTON, MA 02196	GENERAL	49,000
HAZON 125 MAIDEN LANE NEW YORK, NY 10038	GENERAL	1,000
HEIFER INTERNATIONAL 1 WORLD AVENUE LITTLE ROCK, AR 72202	GENERAL	1,510
HILLEL OF ROCKLAND CENTER FOR JEWISH LIFE STUDENT UNION 3207 AND 3209 ROCKLAND COMMUNITY COLLEGE 145 COLLEGE ROAD SUFFERN, NY 10901	GENERAL	750

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LINE 3A

<u>NAME AND ADDRESS</u>	<u>PURPOSE</u>	<u>AMOUNT</u>
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	9,500
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	81,300
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

D & E RUKIN PHILANTHROPIC FOUNDATION
 EIN 22-1715380
 CONTRIBUTIONS
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FORM 990-PF
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<u>NAME AND ADDRESS</u>	<u>PURPOSE</u>	<u>AMOUNT</u>
NARAL 1156 15 TH STREET, NW, SUITE 700 WASHINGTON, DC 20005	GENERAL	500
NATIONAL IMMIGRANT JUSTICE CENTER 208 SOUTH LASALLE STREET, SUITE 1300 CHICAGO, IL 60604	GENERAL	1,000
PENN HILLEL 215 S. 39 TH STREET PHILADELPHIA, PA 19104	GENERAL	500
PFEIFFER CENTER 260 HUNGRY HOLLOW ROAD CHESTNUT RIDGE, NY 10977	GENERAL	1,000
PLANNED PARENTHOOD FEDERATION OF AMERICA P.O. BOX 97166 WASHINGTON, DC 20077-7543	GENERAL	2,300
RAMAPO COLLEGE 505 RAMAPO VALLEY ROAD MAHWAH, NJ 07430-1680	GENERAL	20,340
RAMAPO COLLEGE FOUNDATION 505 RAMAPO VALLEY ROAD MAHWAH, NJ 07430-1680	GENERAL	1,000
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	1,000

D & E RUKIN PHILANTHROPIC FOUNDATION
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CONTRIBUTIONS
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FORM 990-PF
PAGE 11 PART XV
LINE 3A

<u>NAME AND ADDRESS</u>	<u>PURPOSE</u>	<u>AMOUNT</u>
SOUTHERN POVERTY LAW CENTER P.O. BOX 2390 MONTGOMERY, AL 36177-8331	GENERAL	500
THE FLORENCE PROJECT PO BOX 654 FLORENCE, AZ 85132	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	2,000
THE ISRAEL PROJECT 1901 PENNSYLVANIA AVENUE, NW, SUITE 600 WASHINGTON, DC 20006	GENERAL	500
UJA FEDERATION OF NY 130 E. 59 TH STREET NEW YORK, NY 10022	GENERAL	26,200
VALLEY HOSPITAL FOUNDATION 223 NORTH VAN DIEN AVENUE RIDGEWOOD, NJ 07450-9982	GENERAL	1,500
VOLUNTEER CENTER OF BERGEN COUNTY 64 PASSAIC STREET HACKENSACK, NJ 07601	GENERAL	500
		<hr style="width: 10%; margin-left: 0; border: 0.5px solid black;"/>
		<u>\$250,750</u>

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.	\$ 0.	\$ 0.	\$ 0.
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	\$ 53,930.	\$ 53,930.	\$ 0.	\$ 0.
Total	<u>\$ 53,930.</u>	<u>\$ 53,930.</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	\$ 14,000.	\$ 0.	\$ 0.	\$ 0.
Total	<u>\$ 14,000.</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	\$ 3,227.	\$ 0.	\$ 0.	\$ 0.
Total	<u>\$ 3,227.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

Statement 5
Form 990-PF, Part IV, Line 1
Capital Gains and Losses for Tax on Investment Income

Item	(a) Description	(b) How Acquired	(c) Date Acquired	(d) Date Sold
1	80000 BEAR STEARNS CO	Purchased	3/21/2012	2/01/2018
2	25000 BARNESVILLE LAMAR	Purchased	9/02/2004	8/01/2018
3	55000 ILLINOIS HSG DEV	Purchased	10/31/2007	8/01/2018
4	25000 NEWELL BRANDS INC	Purchased	4/20/2016	12/26/2018
5	2214 EOG RES	Purchased	Various	5/07/2018
6	1800 YELP	Purchased	12/26/2017	8/09/2018
7	5300 APPLIED TECHNOLOGIES INC	Purchased	12/12/2016	9/04/2018
8	2450 RECKITT BENCKISER	Purchased	1/01/2004	10/31/2018
9	300 AMERCO COMMON STOCK	Purchased	Various	9/14/2018
10	1500 ONEX CORP	Purchased	6/24/2015	9/18/2018
11	2000 MICROSOFT CORP	Purchased	3/19/2015	7/24/2018
12	6100 GGP	Purchased	7/24/2018	9/20/2018
13	SECURITIES-NEUBERGER	Purchased	Various	12/31/2018
14	SECURITIES-NEUBERGER	Purchased	Various	12/31/2018
15	109.042 SHORT-TERM INVEST-GR ADM	Purchased	Various	11/28/2018

Item	(e) Gross Sales	(f) Deprec. Allowed	(g) Cost Basis	(h) Gain (Loss)	(i) FMV 12/31/69	(j) Adj. Bas. 12/31/69	(k) Excess (i) - (j)	(l) Gain (Loss)
1	80,000.		96,539.	-16,539.				\$ -16,539.
2	25,000.		25,703.	-703.				-703.
3	55,000.		57,362.	-2,362.				-2,362.
4	24,103.		25,747.	-1,644.				-1,644.
5	144,506.		22,804.	121,702.				121,702.
6	86,211.		75,866.	10,345.				10,345.
7	61,268.		68,997.	-7,729.				-7,729.
8	70,036.		13,107.	56,929.				56,929.
9	107,527.		111,075.	-3,548.				-3,548.
10	106,156.		84,506.	21,650.				21,650.
11	69,780.		27,499.	42,281.				42,281.
12	48,348.		118,316.	-69,968.				-69,968.
13	32,414.		39,869.	-7,455.				-7,455.
14	175,684.		155,978.	19,706.				19,706.
15	1,133.		1,168.	-35.				-35.
								Total \$ 162,630.

Statement 6
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
 Telephone:
 E-Mail Address:
 Form and Content: NO FORM REQUIRED
 Submission Deadlines:
 Restrictions on Awards: