

For calendar year 2024, or tax year beginning 01-01-2024 , and ending 12-31-2024

Name of foundation THE RIGHTEOUS PERSONS FOUNDATION C/O BRESLAUER RUTMAN & ANDERSON INC		A Employer identification number 95-4497916	
Number and street (or P.O. box number if mail is not delivered to street address) 11400 W OLYMPIC BLVD 550		Room/suite	B Telephone number (see instructions) (310) 481-3513
City or town, state or province, country, and ZIP or foreign postal code LOS ANGELES, CA 900641551		C If exemption application is pending, check here ☐	
G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change		D 1. Foreign organizations, check here..... ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ... ☐	
H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶\$ 36,549		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)	9,312,500			
	2 Check ☐ if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	390	390		
	4 Dividends and interest from securities . . .				
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a _____				
	7 Capital gain net income (from Part IV, line 2) . . .		0		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances _____				
Operating and Administrative Expenses	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	9,312,890	390		
	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)	10,000	0		5,000
	c Other professional fees (attach schedule)	409,000	0		409,000
	17 Interest				
	18 Taxes (attach schedule) (see instructions) . . .				
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings	30,222	0		30,222
	22 Printing and publications				
	23 Other expenses (attach schedule)	4,812	0		2,516
	24 Total operating and administrative expenses. Add lines 13 through 23	454,034	0		446,738
	25 Contributions, gifts, grants paid	8,900,000			8,900,000
	26 Total expenses and disbursements. Add lines 24 and 25	9,354,034	0		9,346,738
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	-41,144			
	b Net investment income (if negative, enter -0-)		390		
	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		77,693	36,549	36,549
	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 schedule) ▶ _____ Less: allowance for doubtful accounts ▶ _____				
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges				
	10a	Investments—U.S. and state government obligations (attach schedule)				
	b	Investments—corporate stock (attach schedule)				
	c	Investments—corporate bonds (attach schedule)				
	11	Investments—land, buildings, and equipment: basis ▶ _____ Less: accumulated depreciation (attach schedule) ▶ _____				
	12	Investments—mortgage loans				
	13	Investments—other (attach schedule)				
	14	Land, buildings, and equipment: basis ▶ _____ 44,900 Less: accumulated depreciation (attach schedule) ▶ _____ 44,900				
15	Other assets (describe ▶ _____)					
16	Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)		77,693	36,549	36,549	
Liabilities	17	Accounts payable and accrued expenses				
	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).		0	0	
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here ▶ ☐ and complete lines 24, 25, 29 and 30.					
	24	Net assets without donor restrictions				
	25	Net assets with donor restrictions				
	Foundations that do not follow FASB ASC 958, check here ▶ ☒ and complete lines 26 through 30.					
	26	Capital stock, trust principal, or current funds		0	0	
	27	Paid-in or capital surplus, or land, bldg., and equipment fund		0	0	
	28	Retained earnings, accumulated income, endowment, or other funds		77,693	36,549	
	29	Total net assets or fund balances (see instructions)		77,693	36,549	
	30	Total liabilities and net assets/fund balances (see instructions) .		77,693	36,549	

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 29 (must agree with end-of-year figure reported on prior year's return)	1	77,693
2	Enter amount from Part I, line 27a	2	-41,144
3	Other increases not included in line 2 (itemize) ▶ _____	3	0
4	Add lines 1, 2, and 3	4	36,549
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 29.	6	36,549

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a				
b				
c				
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a			
b			
c			
d			
e			

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

(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col.(h))
a			
b			
c			
d			
e			

2 Capital gain net income or (net capital loss)

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

If gain, also enter in Part I, line 7
If (loss), enter -0- in Part I, line 7

2

3

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1.		
	Date of ruling or determination letter: _____ (attach copy of letter if necessary—see instructions)	1	5
b	All other domestic foundations enter 1.39% (0.0139) of line 27b. Exempt foreign organizations enter 4% (0.04) 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	5
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	5
6	Credits/Payments:		
a	2024 estimated tax payments and 2023 overpayment credited to 2024	6a	523
b	Exempt foreign organizations—tax withheld at source	6b	0
c	Tax paid with application for extension of time to file (Form 8868)	6c	0
d	Backup withholding erroneously withheld	6d	0
7	Total credits and payments. Add lines 6a through 6d	7	523
8	Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached.	8	0
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	518
11	Enter the amount of line 10 to be: Credited to 2025 estimated tax Refunded	11	0

Part VI-A

Statements Regarding Activities

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?		Yes	No
1a				No
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition.			No
	<i>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.</i>			
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? <i>If "Yes," attach a detailed description of the activities.</i>	2		No
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? <i>If "Yes," attach a conformed copy of the changes</i>	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? <i>If "Yes," attach the statement required by General Instruction T.</i>	5		No
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? <i>If "Yes," complete Part II, col. (c), and Part XIV.</i>	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? <i>If "No," attach explanation</i>	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 2024 or the taxable year beginning in 2024? See the instructions for Part XIII. <i>If "Yes," complete Part XIII</i>	9		No
10	Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i>	10		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)? <i>If "Yes," attach schedule. See instructions.</i>	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? <i>If "Yes," attach statement. See instructions</i>	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶WWW.RIGHTEOUSPERSONS.ORG	13	Yes	
14	The books are in care of ▶BRESLAUER RUTMAN ANDERSON INC Telephone no. ▶(310) 481-3513 Located at ▶11400 W OLYMPIC BLVD STE 550 LOS ANGELES CA ZIP+4 ▶900641551			
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			
16	At any time during calendar year 2024, 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. <i>If "Yes", enter the name of the foreign country ▶</i>	16	Yes	No
				No

Part VI-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.

- 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?
 - (2)** Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?
 - (3)** Furnish goods, services, or facilities to (or accept them from) a disqualified person?
 - (4)** Pay compensation to, or pay or reimburse the expenses of, a disqualified person?
 - (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)?
 - (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.)
- 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
- c** Organizations relying on a current notice regarding disaster assistance check here.  
- d** 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 2024?
- 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 2024, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2024?
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.)
 - 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?
- b** If "Yes," did it have excess business holdings in 2024 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 2024.*)
- 4a** 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 2024?

	Yes	No
1a(1)		No
1a(2)		No
1a(3)		No
1a(4)		No
1a(5)		No
1a(6)		No
1b		
1d		No
2a		No
2b		
3a		No
3b		
4a		No
4b		No

Part VI-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))?

5a(1)

No

(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?

5a(2)

No

(3) Provide a grant to an individual for travel, study, or other similar purposes?

5a(3)

No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions

5a(4)

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?

5a(5)

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

c

Organizations relying on a current notice regarding disaster assistance check

d

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?

5d

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?

6a

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?

7a

No

b

If "Yes", did the foundation receive any proceeds or have any net income attributable to the transaction?

7b

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 during the year?

8

No

Part VII

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
KATE CAPSHAW SPIELBERG 11400 W OLYMPIC BLVD STE 550 LOS ANGELES, CA 90064	DIRECTOR 0.50	0	0	0
STEVEN SPIELBERG 11400 W OLYMPIC BLVD STE 550 LOS ANGELES, CA 90064	DIRECTOR 0.50	0	0	0
KRISTIE MACOSKO KRIEGER 11400 W OLYMPIC BLVD STE 550 LOS ANGELES, CA 90064	DIRECTOR 0.50	0	0	0
GERALD BRESLAUER 11400 W OLYMPIC BLVD STE 550 LOS ANGELES, CA 90064	PRESIDENT AND DIRECTOR [THRU 12/31] 0.50	0	0	0
MICHAEL RUTMAN 11400 W OLYMPIC BLVD STE 550 LOS ANGELES, CA 90064	CFO [THRU 12/31], DIRECTOR 0.50	0	0	0
TAMMY ANDERSON 11400 W OLYMPIC BLVD STE 550 LOS ANGELES, CA 90064	SECRETARY [THRU 12/31], DIRECTOR 0.50	0	0	0
MEGHAN CHRISTIANSEN 11400 W OLYMPIC BLVD STE 550 LOS ANGELES, CA 90064	SECRETARY [AS OF 12/31] 0.50	0	0	0
MICHAEL RUTMAN 11400 W OLYMPIC BLVD STE 550 LOS ANGELES, CA 90064	PRESIDENT [AS OF 12/31], DIRECTOR 0.50	0	0	0
TAMMY ANDERSON 11400 W OLYMPIC BLVD STE 550 LOS ANGELES, CA 90064	CFO [AS OF 12/31], DIRECTOR 0.50	0	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 VII

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
FUNDAMENTAL PHILANTROPY INC 400 S BEVERLY DRIVE 420 BEVERLY HILLS,CA 90212	GRANT ADMINISTRATION & CONSULTING	427,064

Total number of others receiving over \$50,000 for professional services. 0

Part VIII- 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 VIII- 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	

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities.	1a	0
b	Average of monthly cash balances.	1b	114,759
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	114,759
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	114,759
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions).	4	1,721
5	Net value of noncharitable-use assets. Subtract line 4 from line 3.. . . .	5	113,038
6	Minimum investment return. Enter 5% (0.05) of line 5.	6	5,652

Part X 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 IX, line 6.	1	5,652
2a	Tax on investment income for 2024 from Part V, line 5.	2a	5
b	Income tax for 2024. (This does not include the tax from Part V.).	2b	
c	Add lines 2a and 2b.	2c	5
3	Distributable amount before adjustments. Subtract line 2c from line 1.	3	5,647
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	5,647
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 XII, line 1. . . .	7	5,647

Part XI 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	9,346,738
b	Program-related investments—total from Part VIII-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 XII, line 4.. . . .	4	9,346,738

Part XII

Undistributed Income (see instructions)

		(a) Corpus	(b) Years prior to 2023	(c) 2023	(d) 2024
1 Distributable amount for 2024 from Part X, line 7					5,647
2 Undistributed income, if any, as of the end of 2024:					
a Enter amount for 2023 only.				0	
b Total for prior years: 20____, 20____, 20____			0		
3 Excess distributions carryover, if any, to 2024:					
a From 2019.					
b From 2020.		2,923,951			
c From 2021.					
d From 2022.		3,723,397			
e From 2023.		4,053,127			
f Total of lines 3a through e.		10,700,475			
4 Qualifying distributions for 2024 from Part XI, line 4: ▶ \$ 9,346,738					
a Applied to 2023, 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).		9,312,500			
d Applied to 2024 distributable amount					5,647
e Remaining amount distributed out of corpus		28,591			
5 Excess distributions carryover applied to 2024. (If an amount appears in column (d), the same amount must be shown in column (a).)		0			0
6 Enter the net total of each column as indicated below:					
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5		20,041,566			
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 2023. Subtract line 4a from line 2a. Taxable amount—see instructions.				0	
f Undistributed income for 2024. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2025					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).		9,312,500			
8 Excess distributions carryover from 2019 not applied on line 5 or line 7 (see instructions)		0			
9 Excess distributions carryover to 2025. Subtract lines 7 and 8 from line 6a		10,729,066			
10 Analysis of line 9:					
a Excess from 2020		2,923,951			
b Excess from 2021					
c Excess from 2022.		3,723,397			
d Excess from 2023		4,053,127			
e Excess from 2024		28,591			

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

a The name, address, and telephone number or e-mail address of the person to whom applications should be addressed:
SEE EMAIL ADDRESS
400 S BEVERLY DRIVE STE 420
BEVERLY HILLS, CA 90212
(310) 314-8393
GRANTS@RIGHTEOUSPERSONS.ORG

b The form in which applications should be submitted and information and materials they should include:
APPLICATIONS(CALLED LETTER OF INQUIRY) ARE SUBMITTED VIA EMAIL, WITH SUPPLEMENTAL MATERIALS ATTACHED. THE FOUNDATION PROVIDES GUIDELINES FOR SUBMISSION AND DETAILS ON REQUIRED INFORMATION ON ITS WEBSITE:[HTTP://RIGHTEOUSPERSONS.ORG/INDEX.PHP/HOW-TO-APPLY/LETTERS-OF-INQUI](http://righteouspersons.org/index.php/how-to-apply/letters-of-inqui) ONCE LETTER OF INQUIRY ARE REVIEWED, APPLICANTS THAT MAKE IT TO THE NEXT STAGE OF THE REVIEW PROCESS ARE ASKED TO COMPLETE A FULL PROPOSAL.

c Any submission deadlines:
SUBMISSIONS ARE ACCEPTED 2 TIMES DURING THE YEAR - IN THE SPRING AND IN THE FALL.

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

THE FOUNDATION DOES NOT FUND THE FOLLOWING: DIRECT AID TO INDIVIDUALS; INDIVIDUAL SYNAGOGUES OR DAY SCHOOLS; CONFERENCES, SEMINARS AND WORKSHOPS; CAPITAL OR BUILDING CAMPAIGNS; SCHOLARSHIPS AND UNIVERSITY PROGRAMS; FUNDRAISING EVENTS, DINNERS AND MASS MAILINGS; ENDOWMENT FUNDS; SUPPORT TO COVER AN EXISTING DEFICIT.

Part

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 <i>Paid during the year</i>				
AMMUD THE JOC TORAH ACADEMY INC 201 W 74TH STREET APT 8D NEW YORK,NY 10023	NONE	P C	JEWISH COMMUNITY	75,000
AVODAH THE JEWISH SERVICE CORPS INC 125 MAIDEN LANE 8B NEW YORK,NY 10038	NONE	P C	SOCIAL JUSTICE	125,000
BEND THE ARC-A JEWISH PARTNERSHIP FOR JUSTICE 330 7TH AVENUE SUITE 1902 NEW YORK,NY 10001	NONE	P C	SOCIAL JUSTICE	150,000
BLUE CARD INC 171 MADISON AVENUE SUITE 1405 NEW YORK,NY 10016	NONE	P C	SUPPORT FOR HOLOCAUST SURVIVORS	75,000
CHRONICLE OF A PEOPLE FOUNDATION INC 1 KINGS HWY TAPPAN,NY 10983	NONE	P C	ARTS & CULTURE	100,000
FJC - A FOUNDATION OF PHILANTHROPIC FUNDS 225 WEST 39TH STREET 12TH FLOOR NEW YORK,NY 10018	NONE	P C	APPLYING JEWISH WISDOM	75,000
FRIENDS OF ISRAEL STORY 7 WEST 81ST STREET APT 8C NEW YORK,NY 10024	NONE	P C	ARTS & CULTURE	100,000
INSTITUTE FOR JEWISH SPIRITUALITY INC 121 WEST 27TH STREET SUITE 404 NEW YORK,NY 10001	NONE	P C	APPLYING JEWISH WISDOM	100,000
INSTITUTE FOR JEWISH SPIRITUALITY INC 121 WEST 27TH STREET SUITE 404 NEW YORK,NY 10001	NONE	P C	APPLYING JEWISH WISDOM	75,000
JEWISH COUNCIL FOR PUBLIC AFFAIRS 25 BROADWAY SUITE 1700 NEW YORK,NY 10004	NONE	P C	SOCIAL JUSTICE/COMBATING ANTISEMITISM	250,000
JEWISH FUNDERS NETWORK 150 WEST 30TH STREET SUITE 900 NEW YORK,NY 10001	NONE	P C	ARTS & CULTURE	250,000
JEWISH STORY PARTNERS 546 ALANDELE AVENUE LOS ANGELES,CA 90036	NONE	P C	ARTS & CULTURE	500,000
JEWS OF COLOR INITIATIVE 1569 SOLANO AVE 474 BERKELEY,CA 94707	NONE	P C	JEWISH COMMUNITY	200,000
JEWS UNITED FOR JUSTICE INC 1633 CONNECTICUT AVE NW THIRD FLOOR WASHINGTON,DC 20009	NONE	P C	SOCIAL JUSTICE/COMBATING ANTISEMITISM	150,000

JOIN FOR JUSTICE INC PO BOX 690376 QUINCY,MA 02169	NONE	P C	SOCIAL JUSTICE/BRIDGING COMMUNITIES	50,000
LINCOLN PRESIDENTIAL FOUNDATION 520 SOUTH 8TH STREET SPRINGFIELD,IL 62703	NONE	P C	ARTS & CULTURE	75,000
NATIONAL COUNCIL OF JEWISH WOMEN 2055 L STREET NW SUITE 650 WASHINGTON,DC 20036	NONE	P C	SOCIAL JUSTICE	125,000
NEW ISRAEL FUND 1320 NINETEENTH STREET SUITE 400 WASHINGTON,DC 20036	NONE	P C	BRIDGING COMMUNITIES	30,000
PBS FOUNDATION 1225 SOUTH CLARK STREET ARLINGTON,V A 22202	NONE	S O	BRIDGING COMMUNITIES	150,000
PRESIDENT & TRUSTEES OF COLBY COLLEGE 4270 MAYFLOWER HILL WATERVILLE,ME 049018846	NONE	P C	JEWISH COMMUNITY	75,000
REBOOT INC 734 LONGMEADOW STREET UNIT 103 WASHINGTON,DC 20036	NONE	P C	ARTS & CULTURE	62,500
REBOOT INC 734 LONGMEADOW STREET UNIT 103 WASHINGTON,DC 20036	NONE	P C	ARTS & CULTURE	7,500
REBOOT INC 734 LONGMEADOW STREET UNIT 103 WASHINGTON,DC 20036	NONE	P C	ARTS & CULTURE	500,000
SKIRBALL CULTURAL CENTER 2701 NORTH SEPULVEDA BOULEVARD LOS ANGELES,CA 90049	NONE	P C	BRIDGING COMMUNITIES	50,000
SOCIAL GOOD FUND INC PO BOX 5473 RICHMOND,CA 94805	NONE	P C	APPLYING JEWISH WISDOM/JEWISH COMMUNITY	50,000
THE WITNESS INSTITUTE INC 11701 FULHAM STREET SILVER SPRING,MD 20902	NONE	P C	MORAL VOICES	100,000
T'RUAH 266 WEST 37TH STREET SUITE 803 NEW YORK,NY 10018	NONE	P C	SOCIAL JUSTICE/COMBATING ANTISEMITISM	150,000
UNION FOR REFORM JUDAISM 633 THIRD AVENUE NEW YORK,NY 10017	NONE	P C	MORAL VOICES	100,000
UNIVERSITY OF SOUTHERN CALIFORNIA 1150 S OLIVE STREET 25TH FLOOR LOS ANGELES,CA 90015	NONE	P C	SUPPORT FOR HOLOCAUST SURVIVORST FOR HOLOCAUST SURVIVORS	5,000,000
WESTERN STATES CENTER INC PO BOX 40305 PORTLAND,OR 97240	NONE	P C	BRIDGING COMMUNITIES/COMBATING ANTISEMITISM	150,000

Total ▶ 3a				8,900,000
b Approved for future payment				
THE WITNESS INSTITUTE INC 11701 FULHAM STREET SILVER SPRING,MD 20902	NONE	P C	MORAL VOICES	100,000
REBOOT INC 734 LONGMEADOW STREET UNIT 103 WASHINGTON,DC 20036	NONE	P C	ARTS & CULTURE	55,000
SMITHSONIAN INSTITUTION 600 MARYLAND AVE SW WASHINGTON,DC 20024	NONE	P C	ARTS & CULTURE	100,000
JEWISH STORY PARTNERS 546 ALANDELE AVENUE LOS ANGELES,CA 90036	NONE	P C	ARTS & CULTURE	500,000
AMMUD THE JOC TORAH ACADEMY INC 201 W 74TH STREET APT 8D NEW YORK,NY 10023	NONE	P C	JEWISH COMMUNITY	75,000
AVODAH THE JEWISH SERVICE CORPS INC 125 MAIDEN LANE 8B NEW YORK,NY 10038	NONE	P C	SOCIAL JUSTICE	125,000
CHRONICLE OF A PEOPLE FOUNDATION INC 1 KINGS HWY TAPPAN,NY 10983	NONE	P C	ARTS & CULTURE	100,000
JEWISH FUNDERS NETWORK 150 WEST 30TH STREET SUITE 900 NEW YORK,NY 10001	NONE	P C	ARTS & CULTURE	250,000
JEWS OF COLOR FIELD BUILDING INITIATIVE 1569 SOLANO AVE 474 BERKELEY,CA 94707	NONE	P C	JEWISH COMMUNITY	200,000
SOCIAL GOOD FUND INC PO BOX 5473 RICHMOND,CA 94805	NONE	P C	APPLYING JEWISH WISDOM/JEWISH COMMUNITY	50,000
SKIRBALL CULTURAL CENTER 2701 NORTH SEPULVEDA BOULEVARD LOS ANGELES,CA 90049	NONE	P C	BRIDGING COMMUNITIES	50,000
JEWS UNITED FOR JUSTICE INC 1633 CONNECTICUT AVE NW THIRD FLOOR WASHINGTON,DC 20009	NONE	P C	SOCIAL JUSTICE/COMBATING ANTISEMITISM	150,000
REBOOT INC 734 LONGMEADOW STREET UNIT 103 WASHINGTON,DC 20036	NONE	P C	ARTS & CULTURE	500,000
REBOOT INC(BROWN RABBIT STUDIOSELLA COOPER) 734 LONGMEADOW STREET UNIT 103 WASHINGTON,DC 20036	NONE	P C	ARTS & CULTURE	25,000
UNIVERSITY OF SOUTHERN CALIFORNIA(USC SHOAH FOUNDATION) 1150 S OLIVE STREET 25TH FLOOR LOS ANGELES,CA 90015	NONE	P C	SUPPORT FOR HOLOCAUST SURVIVORS	5,000,000
Total ▶ 3b				7,280,000

Enter gross amounts unless otherwise indicated.

3 Total. Add line 12, columns (b), (d), and (e). **13** 390
(See worksheet in line 13 instructions to verify calculations.)

[illegible]

Part XVI

Yes

e

[illegible]

☐ Yes ☒ No

b If "Yes," complete the following schedule.

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

2025-11-14

Date

See instructions. ☐ Yes ☐ No

P01276526

Firm's EIN ▶ 85-2517595

Form **990-PF** (2024)

Additional Data

Return to Form

Software ID:

Software Version:

Form 990PF - Special Condition Description:

Special Condition Description

Schedule B (Form 990) (Rev. January 2025) Department of the Treasury Internal Revenue Service	Schedule of Contributors ▶ Attach to Form 990, 990-EZ, or 990-PF. ▶ Go to www.irs.gov/Form990 for the latest information.	OMB No. 1545-0047
Name of the organization THE RIGHTEOUS PERSONS FOUNDATION C/O BRESLAUER RUTMAN & ANDERSON INC		Employer identification number 95-4497916

Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	☐ 501(c)() (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust not treated as a private foundation
	☐ 527 political organization
Form 990-PF	☒ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or other property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization THE RIGHTEOUS PERSONS FOUNDATION C/O BRESLAUER RUTMAN & ANDERSON INC	Employer identification number 95-4497916
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Part I

Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	KATE CAPSHAW AND STEVEN SPIELBERG 11400 W OLYMPIC BLVD 550	\$ 150,000	☒ Person
			☐ Payroll
	LOS ANGELES, CA 900641551		☐ Noncash
(Complete Part II for noncash contributions.)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2	KATE CAPSHAW AND STEVEN SPIELBERG 11400 W OLYMPIC BLVD 550	\$ 600,000	☒ Person
			☐ Payroll
	LOS ANGELES, CA 900641551		☐ Noncash
(Complete Part II for noncash contributions.)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
3	KATE CAPSHAW AND STEVEN SPIELBERG 11400 W OLYMPIC BLVD 550	\$ 450,000	☒ Person
			☐ Payroll
	LOS ANGELES, CA 900641551		☐ Noncash
(Complete Part II for noncash contributions.)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
4	KATE CAPSHAW AND STEVEN SPIELBERG 11400 W OLYMPIC BLVD 550	\$ 250,000	☒ Person
			☐ Payroll
	LOS ANGELES, CA 900641551		☐ Noncash
(Complete Part II for noncash contributions.)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
5	KATE CAPSHAW AND STEVEN SPIELBERG 11400 W OLYMPIC BLVD 550	\$ 300,000	☒ Person
			☐ Payroll
	LOS ANGELES, CA 900641551		☐ Noncash
(Complete Part II for noncash contributions.)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
6	KATE CAPSHAW AND STEVEN SPIELBERG 11400 W OLYMPIC BLVD 550	\$ 400,000	☒ Person
			☐ Payroll
	LOS ANGELES, CA 900641551		☐ Noncash
(Complete Part II for noncash contributions.)			

Name of organization THE RIGHTEOUS PERSONS FOUNDATION C/O BRESLAUER RUTMAN & ANDERSON INC	Employer identification number 95-4497916
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Part I

Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	KATE CAPSHAW AND STEVEN SPIELBERG 11400 W OLYMPIC BLVD 550	\$ 100,000	☒ Person
			☐ Payroll
	LOS ANGELES, CA 900641551		☐ Noncash
(Complete Part II for noncash contributions.)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
8	KATE CAPSHAW AND STEVEN SPIELBERG 11400 W OLYMPIC BLVD 550	\$ 100,000	☒ Person
			☐ Payroll
	LOS ANGELES, CA 900641551		☐ Noncash
(Complete Part II for noncash contributions.)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
9	KATE CAPSHAW AND STEVEN SPIELBERG 11400 W OLYMPIC BLVD 550	\$ 200,000	☒ Person
			☐ Payroll
	LOS ANGELES, CA 900641551		☐ Noncash
(Complete Part II for noncash contributions.)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
10	KATE CAPSHAW AND STEVEN SPIELBERG 11400 W OLYMPIC BLVD 550	\$ 100,000	☒ Person
			☐ Payroll
	LOS ANGELES, CA 900641551		☐ Noncash
(Complete Part II for noncash contributions.)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
11	KATE CAPSHAW AND STEVEN SPIELBERG 11400 W OLYMPIC BLVD 550	\$ 300,000	☒ Person
			☐ Payroll
	LOS ANGELES, CA 900641551		☐ Noncash
(Complete Part II for noncash contributions.)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
12	KATE CAPSHAW AND STEVEN SPIELBERG 11400 W OLYMPIC BLVD 550	\$ 525,000	☒ Person
			☐ Payroll
	LOS ANGELES, CA 900641551		☐ Noncash
(Complete Part II for noncash contributions.)			

Name of organization THE RIGHTEOUS PERSONS FOUNDATION C/O BRESLAUER RUTMAN & ANDERSON INC	Employer identification number 95-4497916
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Part I

Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13	KATE CAPSHAW AND STEVEN SPIELBERG 11400 W OLYMPIC BLVD 550	\$ 537,500	☒ Person
			☐ Payroll
	LOS ANGELES, CA 900641551		☐ Noncash
(Complete Part II for noncash contributions.)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
14	KATE CAPSHAW AND STEVEN SPIELBERG 11400 W OLYMPIC BLVD 550	\$ 200,000	☒ Person
			☐ Payroll
	LOS ANGELES, CA 900641551		☐ Noncash
(Complete Part II for noncash contributions.)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
15	KATE CAPSHAW AND STEVEN SPIELBERG 11400 W OLYMPIC BLVD 550	\$ 100,000	☒ Person
			☐ Payroll
	LOS ANGELES, CA 900641551		☐ Noncash
(Complete Part II for noncash contributions.)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
16	KATE CAPSHAW AND STEVEN SPIELBERG 11400 W OLYMPIC BLVD 550	\$ 5,000,000	☒ Person
			☐ Payroll
	LOS ANGELES, CA 900641551		☐ Noncash
(Complete Part II for noncash contributions.)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
.		\$	☐ Person
			☐ Payroll
			☐ Noncash
(Complete Part II for noncash contributions.)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
.		\$	☐ Person
			☐ Payroll
			☐ Noncash
(Complete Part II for noncash contributions.)			

Name of organization
THE RIGHTEOUS PERSONS FOUNDATION
C/O BRESLAUER RUTMAN & ANDERSON INC

Employer identification number
95-4497916

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

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

Name of organization THE RIGHTEOUS PERSONS FOUNDATION C/O BRESLAUER RUTMAN & ANDERSON INC	Employer identification number 95-4497916
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Part III

Exclusively religious, charitable, etc., contributions to organizations described in section 501(c) (7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) \$

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	

Additional Data

[Return to Form](#)

Software ID:

Software Version:

TY 2024 IRS 990 e-File Render

Name: THE RIGHTEOUS PERSONS FOUNDATION
C/O BRESLAUER RUTMAN & ANDERSON INC
EIN: 95-4497916

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
AUDITING FEES	10,000	0		5,000

TY 2024 IRS 990 e-File Render

Name: THE RIGHTEOUS PERSONS FOUNDATION

C/O BRESLAUER RUTMAN & ANDERSON INC

EIN: 95-4497916

Election: SEE GENERAL EXPLANATION STATEMENT 10

TY 2024 IRS 990 e-File Render

Name: THE RIGHTEOUS PERSONS FOUNDATION
C/O BRESLAUER RUTMAN & ANDERSON INC
EIN: 95-4497916

Identifier	Return Reference	Explanation
	FORM 990PF PART XII LN 7 - ELECTION UNDER REG SEC 53.4942(A)-3(D) (2)	ELECTION UNDER REG SECTION 53.4942(A)-3(D)(2) TO TREAT EXCESS QUALIFYING DISTRIBUTIONS AS DISTRIBUTIONS OUT OF CORPUS.STATEMENT REGARDING QUALIFYING STATUS AS A CONDUIT PRIVATE FOUNDATION UNDER IRC SECTION 170(B)(1)(F)(II)PURSUANT TO IRC SECTION 4942(H) AND TREASURY REGULATIONS SECTION 53.4942(A)-3(D)(2), THE TAXPAYER HEREBY ELECTS TO TREAT THE CURRENT YEAR QUALIFYING DISTRIBUTION OF \$9,312,500 AS BEING MADE OUT OF CORPUS.CALCULATIONS SUPPORTING TAXPAYER'S STATUS AS A CONDUIT FOUNDATION - \$9,312,500 IN QUALIFYING DISTRIBUTIONS OUT OF CORPUS CORRESPONDS TO 100% OF THE CONTRIBUTIONS (\$9,312,500) THAT WAS RECEIVED BY THE TAXPAYER DURING 2024.AS SUCH, THE TAXPAYER MEETS THE REQUIREMENTS OF IRC SECTION 170(B)(1)(A) (VII), 170(B)(1)(F)(II), AND 4942(H)IN THAT (A) THE TAXPAYER HAD NO REMAINING UNDISTRIBUTABLE AMOUNT FROM ANY PRIOR TAX YEAR, (B) THE TAXPAYER DISTRIBUTED ALL OF ITS DISTRIBUTABLE AMOUNT FOR 2024 SO THAT THERE WAS NO UNDISTRIBUTABLE AMOUNT FOR 2024, AND (C) TAXPAYER MADE QUALIFYING DISTRIBUTIONS OUT OF CORPUS IN AMOUNT EQUAL TO 100% OF ALL CONTRIBUTIONS RECEIVED BY THE TAXPAYER DURING 2024. THEREFORE, THE TAXPAYER IS A CONDUIT PRIVATE FOUNDATION IN 2024 AND QUALIFIES AS A 60% CHARITY. _____SIGNATURE OF OFFICER

TY 2024 IRS 990 e-File Render

Name: THE RIGHTEOUS PERSONS FOUNDATION
C/O BRESLAUER RUTMAN & ANDERSON INC

EIN: 95-4497916

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
OFFICE EXPENSES	4,592	0		2,296
LICENSES & FEES	220	0		220

TY 2024 IRS 990 e-File Render

Name: THE RIGHTEOUS PERSONS FOUNDATION
C/O BRESLAUER RUTMAN & ANDERSON INC
EIN: 95-4497916

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
CONSULTING FEES	409,000	0		409,000