

**BRIAN LEWINSTEIN FOUNDATION**  
2020 Annual Report



Make  
a  
Difference

**BRIANLEWINSTEINFOUNDATION.ORG**

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## OUR FOUNDATION

### ISSUES CLOSE TO OUR HEART

2020 was unique in matters close to Brian's heart. Knowing his deeply held convictions, we can well imagine his response to the significant events of 2020 and the actions he would have taken to make a difference in this chaotic year.

The tragic deaths of Ahmaud Arbery, Breonna Taylor, George Floyd and countless others evoked a moral outcry in our country, forcing us to reckon with the consequences of generations of systemic racism and positions of privilege or marginalization in our country. Brian would have emphatically exclaimed **BLACK LIVES MATTER** and drawn upon his legal education and work on the Berkeley Journal on African American Law and Policy to confront racism and improve conditions for black communities.

The November **2020 Election** challenged our nation's commitment to fair and free elections, testing our steadfast duty to exercise our right to vote and hold politicians accountable. Brian would have relished engaging in impassioned, intellectual discourse on the choices and consequences of this election. The work continues to push for progressive change and social justice.

As the **COVID-19 pandemic** ravaged our nation and U.S. deaths claimed over 350,000 souls (including his Filipino-American Grandmother), Brian would undoubtedly have called out the disparities in communities hardest hit. Too clearly, we witnessed the coronavirus disproportionately strike people of color, lower socioeconomic status, and those lacking affordable healthcare access. While finishing law school over Zoom, Brian would still likely be fighting for those who don't have the option to work from home – clients who rely on neighborhood community legal services because the justice system does not adjourn during a healthcare crisis.

Despite the challenges and heartbreak of 2020, Brian would still be encouraged that **social justice** issues hit the mainstream. He'd fight the good fight, navigating the anguish of 2020 while savoring the small moments of joy. At his core, Brian's trademark gift was to see the good in life and in humanity, and that goodness continues to be shared long after his passing.

Two years later, our family still feels the sharp loss of our loved one. While our world is not complete without Brian, we embrace his words and beliefs. We move forward with our Foundation, gifting to Brian what he would most desire had he lived...to continue the work.

## BRIAN LEWINSTEIN FOUNDATION

### FINANCIAL HIGHLIGHTS

In 2020, the Brian Lewinsein Foundation received a total of \$23,250 in donations.

We paid out \$25,000 in grants directly contributing to the two nonprofit programs in Brian's name: The **Brian Lewinsein Social Justice Scholarship** at Berkeley Law & The **Brian Lewinsein Youth Justice EJA Fellowship** at EBCLC. Funds to our three partners were distributed as follows:

Berkeley Law School:	\$10,000
Equal Justice America:	\$10,000
East Bay Community Law Center:	\$ 5,000

We proudly fulfilled our \$25,000 pledge goal to our nonprofit partners in 2020, matching our 2019 \$25,000 donations.

As we did in Year 1, the Board also ensured that 100% of the Public Support donations we received were directed to the two nonprofit programs in Brian's name. We wanted to make sure our donors contributions went to our mission, not our overhead. With the single exception of PayPal processing fees, all the Foundation's operating costs were paid for and covered by donations from the Board of Trustees.

Our Foundation believed this was not the year to solicit donations through a fundraising event which is why we are truly moved by the generous contributions our donors provided this year.

### OUR MISSION

Our mission is to empower the people and programs dedicated to a more just, equitable society. We will connect activists and donors supporting social action with aspiring change agents and institutions dedicated to making a difference. With a commitment to the promise of "justice for all" and the goal of addressing the widespread inequities in our society, legal system, and public policies, this charity will invest in the advancement of education, progressive values, and economic opportunity for all. By working together, we can ensure that no one is left out of the fight for justice, regardless of income, status, race, or aspects of identity. By working for each other, we share a future that is unbound.

Brian believed, "Ethics last a lifetime." We honor his memory when we overcome social inertia, when we act on our best intentions and most ethical convictions, and when we financially support those who will manifest his life's ambitions. We are grateful to all those who have helped us **Make a Difference**.

LOOKING AHEAD

In 2021, we strive to continue honoring the legacy of Brian Lewinstein, supporting those who advocate for, and benefit from, the pursuit of social justice.

There are no words to express our Foundation's thanks to EJA, EBCLC, Berkeley Law and Marlene Newell for keeping Brian's social justice legacy alive. With pride and gratitude, we recognize the recipients who carry on Brian's work. We thank and cheer on their efforts to make a difference:

Brian Lewinstein Social Justice Scholarship at Berkeley Law School		Brian Lewinstein Youth Justice EJA Fellowship at East Bay Community Law	
2018-2019 Recipient <b>Vanessa Hernandez</b>	2019-2020 Recipient <b>Kara Gordon</b>	2020-2021 Recipient <b>Alexis Guillermo Buz</b>	2019-2021 Recipient <b>Yasmine Tager</b>
			

On behalf of Marc and Jenna Lewinstein, our sincere appreciation goes to Board of Directors members, Randee and Michael Barak, for their legal and financial expertise and generosity of spirit. We again extend our humble thanks to the big-hearted donors who have supported us. We are grateful for everyone's continued love and commitment to our mission.

Our family tries to honor Brian by living our lives more fully, by doing our small part to give back. Brian is truly more than a memory for us. He's the inspiration generating real life positive action. We have only to look to others to glimpse signs of his legacy.

We believe in the Power of One, that his life will continue to influence the lives of many to do justly.



*Felicia Lewinstein*  
CEO & President  
May 2021

# BRIAN LEWINSTEIN FOUNDATION

## FINANCIAL SUMMARY

### STATEMENT OF INCOME

<b>BRIAN LEWINSTEIN FOUNDATION</b>	
<b>Statement of Comprehensive Income – Profits &amp; Losses</b>	
<b>Year Ending December 31, 2020</b>	
<b>Assets at Beginning of Year, 1/1/2020</b>	<b>\$38,062</b>
Revenue	
Contributions & Gifts - Public Support Donations <sup>1</sup>	\$19,813
Contributions & Gifts - Board of Trustees Donations	<u>\$ 3,437</u>
<b>Total Revenue</b>	<b>\$23,250</b>
Expenses	
Grants Paid - Charitable Donations	
Berkeley Law School	\$10,000
Equal Justice America	\$10,000
East Bay Community Law Center	\$ 5,000
Other Expenses	
Office Supplies: Software / Website	\$ 1,691
Insurance	\$ 1,200
Non-Profit Forms and Filing Fees	\$ 546
PayPal Fees	<u>\$ 345</u>
<b>Total Expenses</b>	<b>\$28,782</b>
<b>Assets at End of Year, 12/31/2020</b>	<b><u>\$32,530</u></b>

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<sup>1</sup> 100% of 2019 Public Support Donations were distributed, or will be distributed, to our three nonprofit partners across 2019 (\$25,000 in grant paid), 2020 (\$25,000 in grants paid), and 2021 (\$14,192 with final total pending).

## BRIAN LEWINSTEIN FOUNDATION

### STATEMENT OF FINANCIAL POSITION

**BRIAN LEWINSTEIN FOUNDATION**  
**Statement of Financial Position**  
**Year Ending December 31, 2020**

#### ASSETS

Cash and Savings	\$32,432
Transfer in Progress - PayPal	98
<b>Total Assets</b>	<b><u>\$32,530</u></b>

#### LIABILITIES AND NET ASSETS

Net Assets - Unrestricted	<u>\$32,530</u>
<b>Total Liabilities and Net Assets</b>	<b><u>\$32,530</u></b>

## ADDITIONAL FINANCIAL INFORMATION

### WHO WE SUPPORT

Donations to the Brian Lewinsein Foundation contribute to two specific nonprofit programs: the Brian Lewinsein Social Justice Scholarship at Berkeley Law School, and the Brian Lewinsein Youth Justice Fellowship created by Equal Justice America & East Bay Community Law Center.

**Brian Lewinsein Social Justice Scholarship:** Established in August 2018, this fund gifts \$10,000 annually to a Berkeley Law Student with demonstrated financial need who is committed to pursuing a career in public interest and social justice. This scholarship honors the memory of Brian Lewinsein, a member of the Berkeley Law Class of 2020.

## BRIAN LEWINSTEIN FOUNDATION

**Brian Lewinsein Youth Justice Fellowship:** Brian was a UC Berkeley Law student and Equal Justice America Fellow at the East Bay Community Law Center. To honor Brian's memory and to encourage others to follow his example, EJA and EBCLC have created this permanent chair at EBCLC. Every two years, they will offer a \$130,000, two-year EJA Fellowship to a graduating Berkeley Law student to work full-time with EBCLC, serving and empowering young people at risk of entering the juvenile justice system.

## NONPROFIT 501(C)(3) ORGANIZATION

Brian Lewinsein Foundation is a California Nonprofit Public Charity Organization with approved 501(c)(3) federal and state tax-exempt status. Contributions are tax deductible to the extent allowed by law and do not represent payment for goods or services rendered.

Brian Lewinsein Foundation is a not-for-profit corporation that provides financial contributions to programs supporting social justice. The Board of Directors of the Organization acknowledge that, to the best of their ability, all assets received have been used for the purpose for which they were contributed or have been accumulated to allow management to conduct the operations of the organization as effectively and efficiently as possible.

## SIGNIFICANT ACCOUNTING POLICIES

**Online Vendor:** PayPal is the online vendor linked to our website to accept donations. Using a 3rd party partner ensures donations are secure, private, and trackable. As a nonprofit, we receive a reduced nonprofit fee rate. PayPal charges 2.2 percent of the total donation, plus an additional 30 cent fee from each donation. PayPal fees deducted from gross donor contributions were the only overhead operating expense not covered by Board of Directors' contributions.

**Income Taxes:** The organization is a nonprofit corporation whose revenue is derived from contributions from individuals, corporations, and other nonprofit entities and is not subject to federal or state income taxes.

**Use of Estimates:** The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Cash and Cash Equivalents:** Cash consists of cash held in a corporate business checking account and PayPal account.

# BRIAN LEWINSTEIN FOUNDATION

## COMPANY INFORMATION

### BOARD OF DIRECTORS

FELICIA LEWINSTEIN  
CEO & President



MICHAEL BARAK  
CFO & Treasurer



RANDEE BARAK  
Board Director & Secretary



MARC LEWINSTEIN  
Board Trustee



JENNA LEWINSTEIN  
Board Trustee



### CORPORATE INFORMATION:

Company **Brian Lewinsein Foundation**  
Address **11177 Montana Avenue, Los Angeles, CA 90049**  
Phone **310.472.1116**  
Website **brianlewinseinfoundation.org**  
Email **info@brianlewinseinfoundation.org / lewinsein@brianlewinseinfoundation.org**  
Corporation **FEIN #83-422459 / CA Corp #4243266 / CA Registry Charitable Trusts #CT0264120**



**Brian Lewinsein  
FOUNDATION**

2020 TAX FORM IRS 990-N

Charitable organizations receiving less than \$50,000 in donations may file online the IRS Form 990-N (e-Postcard) and CA199N forms.



## Confirmation

Print this page for your records. The Confirmation Number below is proof that you successfully filed your 199N e-Postcard.

We received your 199N e-Postcard on 3/28/2021 12:01:58 PM.

**Confirmation Number:** 424326608700

**Entity ID:** 4243266  
**Entity Name:** BRIAN LEWINSTEIN  
FOUNDATION

### Account Period Information

**Account Period Beginning:** 1/1/2020  
**Account Period Ending:** 12/31/2020

This is not your entity's first year in business.

Your entity has not terminated or gone out of business.

Your entity has not changed the account period.

**Gross Receipts:** \$23250

This is not an amended return.

An IRS Form 1023/1024 is not pending.

### Entity Information

**FEIN:** 834224599  
**Doing Business As:** BRIAN LEWINSTEIN  
FOUNDATION  
**Website Address:** BRIANLEWINSTEINFOUND  
ATION.ORG

### Entity's Mailing Address

11177 MONTANA AVE  
LOS ANGELES CA 90049

## Form 990-N (e-Postcard) ⓘ

Organizations who have filed a 990-N (e-Postcard) annual electronic notice. Most small organizations that receive less than \$50,000 fall into this category.

> Tax Year 2020 Form 990-N (e-Postcard)		
<b>Tax Period:</b> 2020 (01/01/2020 - 12/31/2020)	<b>Mailing Address:</b> 11177 MONTANA AVENUE LOS ANGELES, CA 90049 United States	<b>Gross receipts not greater than:</b> \$50,000
<b>EIN:</b> 83-4224599	<b>Principal Officer's Name and Address:</b> Felicia Lewinstein	<b>Organization has terminated:</b> No
<b>Legal Name (Doing Business as):</b> Brian Lewinstein Foundation	11177 MONTANA AVENUE LOS ANGELES, CA 90049 United States	<b>Website URL:</b> brianlewinsteinfoundation.org