

make a difference



2021 Annual Report

Brian Lewinstein Foundation

BrianLewinsteinFoundation.org



OUR FOUNDATION

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BRIAN LEWINSTEIN FOUNDATION

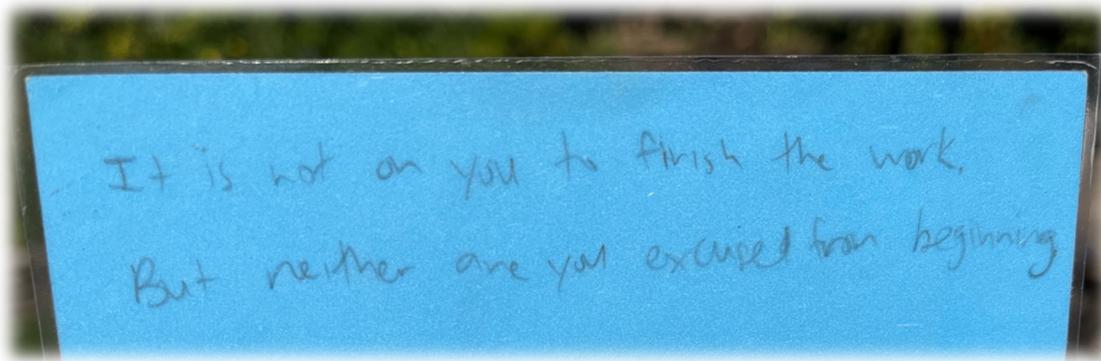
OUR FOUNDATION

SHELTER IN PLACE

Dear Family and Friends,

2021 tested the fabric that binds us together: We sheltered in place in our homes hoping the COVID-19 virus, that ended over 800,000 lives, would not find our loved ones. We witnessed our country assaulted from within and the threat of our nation's democratic home, the Capitol Building, on January 6th. We live in a time when our health and our democracy are more fragile than we thought possible.

To combat the brokenness, I turn to an index card that I found on the bulletin board of Brian's law school apartment. He wrote, *"It is not on you to finish the work. But neither are you excused from beginning."*



His words, a paraphrase from ancient Jewish text, jumpstart my resolve, reminding me that even in the shadow of Brian's loss, we do best homage to his memory when we live our lives more fully. Social justice is the balm that can help heal our hearts and country. Thank you for supporting our Foundation and for helping us do our part to keep Brian's legacy alive. I wish you the courage to leave your home comforts, return the world, and make a difference.

FINANCIAL HIGHLIGHTS

In 2021, the Brian Lewinstein Foundation received a total of \$12,585 in donations.

We paid out \$16,000 in grants directly contributing to the two nonprofit programs in Brian's name: The **Brian Lewinstein Youth Justice EJA Fellowship** at EBCLC & the **Brian Lewinstein Social Justice Scholarship** at Berkeley Law. Funds to our three partners were distributed as follows:

Equal Justice America:	\$10,000
East Bay Community Law Center:	\$ 5,000
Berkeley Law School:	\$ 1,000

The Board 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 donor contributions went to our

BRIAN LEWINSTEIN FOUNDATION

mission, not our overhead. In 2021, all operating costs (except PayPal donation processing fees) were paid with contributions from the Board of Trustees.

WHERE WE GO FROM HERE

In 2022, our mission remains steadfast: to support those who advocate for the pursuit of social justice. We are deeply grateful to EJA, EBCLC, Berkeley Law, and Marlene Newell for keeping Brian's legacy alive. We celebrate our Foundation's recipients whose names are forever linked with Brian's and stand with them as they fight the good fight.

RECIPIENTS OF BERKELEY LAW SCHOOL BRIAN LEWINSTEIN SOCIAL JUSTICE SCHOLARSHIP

2018-2019
Vanessa Hernandez



2019-2020
Kara Gordon



2020-2021
Alexis Guillermo Buz



2021-2022
Joy Navarro



RECIPIENTS OF EQUAL JUSTICE AMERICA & EAST BAY COMMUNITY LAW CENTER BRIAN LEWINSTEIN YOUTH JUSTICE FELLOWSHIP

2019-2021
Yasmine Tager



2021-2023
Shazzy Kamali



On behalf of Brian's family, thank you. I am certain we are making our son and brother very proud.

With gratitude,

A handwritten signature in blue ink that reads "Felicia Lewinstein".

Felicia Lewinstein
CEO & President
March 2022

BRIAN LEWINSTEIN FOUNDATION

FINANCIAL SUMMARY

STATEMENT OF INCOME

BRIAN LEWINSTEIN FOUNDATION
Statement of Comprehensive Income – Profits & Losses
Year Ending December 31, 2021

Assets at Beginning of Year, 1/1/2021	\$32,530
Revenue	
Contributions & Gifts - Public Support Donations ¹	\$ 10,135
Contributions & Gifts - Board of Trustees Donations ²	<u>\$ 2,450</u>
Total Revenue	\$ 12,585
Expenses	
Grants Paid - Charitable Donations	
Equal Justice America	\$10,000
East Bay Community Law Center	\$ 5,000
Berkeley Law School	\$ 1,000
Other Expenses - Operating Costs	
Office Supplies: Software & Website	\$ 1,200
Insurance	\$ 1,200
PayPal Fees	<u>\$ 195</u>
Total Expenses	\$18,595
Assets at End of Year, 12/31/2021	<u>\$26,520</u>

¹ 100% of 2019 Public Support Donations were distributed, or will be distributed, to our three nonprofit partners across 2019 (\$25,000 in grants paid), 2020 (\$25,000 in grants paid), and 2021 (\$16,000 in grants paid).

² Our Board of Trustees is committed to paying for Foundation operating costs (with the single exception of PayPal transaction fees). 100% of Public Support Donations pass through to our three nonprofit partners, EJA, EBCLC and Berkeley Law School.

BRIAN LEWINSTEIN FOUNDATION

STATEMENT OF FINANCIAL POSITION

BRIAN LEWINSTEIN FOUNDATION
Statement of Financial Position
Year Ending December 31, 2021

ASSETS

Cash and Savings	
Wells Fargo Bank	\$25,198
PayPal	1,322
Total Assets	<u>\$26,520</u>

LIABILITIES AND NET ASSETS

Net Assets - Unrestricted	<u>\$26,520</u>
Total Liabilities and Net Assets	<u>\$26,520</u>

ADDITIONAL FINANCIAL INFORMATION

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**.

BRIAN LEWINSTEIN FOUNDATION

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 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

BRIAN LEWINSTEIN FOUNDATION

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.

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 <https://brianlewinseinfoundation.org>
Email info@brianlewinseinfoundation.org / lewinsein@brianlewinseinfoundation.org
Corporation FEIN #83-422459 / CA Corp #4243266 / CA Registry Charitable Trusts #CT0264120



2021 TAX RETURN

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

2021 FEDERAL TAX FORM IRS 990-N

Federal 990-N Tax Form

Our Foundation submitted the Federal Tax form for the 2021 Calendar year on 2/23/2022. Organizations may file a 990-N (e-Postcard) annual notice. Most small organizations that receive less than \$50,000 fall into this category.

Form **990-N**

Electronic Notice (e-Postcard)

OMB No. 1545-2085

Department of the Treasury
Internal Revenue Service

for Tax-Exempt Organization not Required to File Form 990 or 990-EZ

2021

Open to Public Inspection

A For the **2021** Calendar year, or tax year beginning **2021-01-01** and ending **2021-12-31**

B Check if available

- Terminated for Business
- Gross receipts are normally \$50,000 or less

C Name of Organization: **BRIAN LEWINSTEIN FOUNDATION**

**11177 MONTANA AVENUE,
LOS ANGELES, CA, US,
90049**

D Employee Identification

Number **83-4224599**

E Website:

<https://brianlewinsteinfoundation.org/contact>

F Name of Principal Officer: **Felicia Lewinstein**

**11177 MONTANA AVENUE,
LOS ANGELES, CA, US,
90049**

Privacy Act and Paperwork Reduction Act Notice: We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws.

The organization is not required to provide information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of the Form 990-N is covered in code section 6104.

The time needed to complete and file this form and related schedules will vary depending on the individual circumstances. The estimated average times is 15 minutes.

Note: This image is provided for your records only. Do Not mail this page to the IRS. The IRS will not accept this filing via paper. You must file your Form 990-N (e-Postcard) electronically.

2021 STATE TAX FORM 199N

CA State 199N Tax Form

Our Foundation submitted the CA State Tax form for the 2021 Calendar year on 2/23/2022. Organizations may file a 199N (e-Postcard) annual notice. Most small organizations that receive less than \$50,000 fall into this category.

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 2/23/2022 1:12:51 PM.

Confirmation Number: 424326605401

Entity ID: 4243266
Entity Name: BRIAN LEWINSTEIN FOUNDATION

Account Period Information

Account Period Beginning: 1/1/2021
Account Period Ending: 12/31/2021

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: \$12585

This is not an amended return.

An IRS Form 1023/1024 is not pending.

Entity Information

FEIN: 834224599
Doing Business As:
Website Address: <https://brianlewinsteinfoundation.org/contact>

Entity's Mailing Address

11177 Montana Avenue
Los Angeles CA 90049

Principal Officer's Information

Felicia Lewinstein
11177 Montana Avenue
Los Angeles CA 90049

Contact Information

Name: Michael Barak
Phone: 8183072490

After we process your 199N e-Postcard, you may receive a bill if the three year [gross receipt average](#) is greater than the amount allowed for filing a 199N e-Postcard.