



MAKE
A
DIFFERENCE



Brian Lewinstein FOUNDATION

2019 ANNUAL REPORT

BRIANLEWINSTEINFOUNDATION.ORG

BRIAN LEWINSTEIN FOUNDATION

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BRIAN LEWINSTEIN FOUNDATION

OUR FOUNDATION

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. Thank you to all those who have helped us **Make a Difference**.

FINANCIAL HIGHLIGHTS

Established in February 2019, the Brian Lewinstein Foundation received a total of \$79,822 in donations. Donations to the Brian Lewinstein Foundation support two nonprofit programs. The **Brian Lewinstein Social Justice Scholarship** at Berkeley Law School received a \$10,000 donation in 2019, and our pledge to match this amount in 2020. The **Brian Lewinstein Youth Justice Fellowship**, created by Equal Justice America with a permanent chair at East Bay Community Law Center, received a \$10,000 and \$5,000 donation, respectively, and our pledge to match these amounts in 2020. Excluding the Board of Trustees donations that covered operating and event costs, 100% of the Public Support donations are directed to these two nonprofit programs in Brian's name.

OPERATIONAL HIGHLIGHTS

On October 26, 2019, our Foundation hosted our inaugural event, themed, "Make a Difference." Over 350 guests joined us at Leo Baeck Temple in Los Angeles, CA for dinner and words of inspiration from social justice leaders including, U.S. Congressman Ted Lieu, Equal Justice America Founder, Dan Ruben, Rabbi Ken Chasen, and (via video message) Bryan Stevenson of Equal Justice Initiative.

BRIAN LEWINSTEIN FOUNDATION

LOOKING AHEAD

In 2020, we strive to continue honoring the legacy of Brian Lewinstein, supporting those who advocate for, and benefit from, the pursuit of social justice.

Brian Lewinstein was a regular guy who also had enormous gifts to share with the world. He was unique in his combination of intellect, sensitivity, caring, quiet humor, and unpretentiousness. He left us suddenly and far too soon in a tragic hiking accident. Committed to social justice issues, Brian was looking forward to a career in public interest law helping people in underserved communities. His days with us were too few, but they were filled with life, love, and purpose. Brian said, "Not everyone can spend their life's work pursuing social justice. However, all of us can make a small contribution to those who do." Brian benefited from the generosity of others. Our purpose is to continue paying it forward in 2020 and the years to come.

*Felicia Lewinstein
CEO & President
May 1, 2020*

BRIAN LEWINSTEIN FOUNDATION

FINANCIAL SUMMARY

STATEMENT OF FINANCIAL POSITION

BRIAN LEWINSTEIN FOUNDATION
Statement of Financial Position
Year Ending December 31, 2019

ASSETS¹

Cash and Savings	\$38,062
Total Assets	<u>\$38,062</u>

LIABILITIES AND NET ASSETS

Donations - 2020 Pledges	\$25,000
Net Assets - Unrestricted	<u>\$13,026</u>
Total Liabilities and Net Assets	<u>\$38,062</u>

¹ As this was the founding year of the Brian Lewinstein Foundation, the Assets through March 31, 2019 were zero.

BRIAN LEWINSTEIN FOUNDATION

STATEMENT OF INCOME

BRIAN LEWINSTEIN FOUNDATION
Statement of Comprehensive Income – Profits & Losses
Year Ending December 31, 2019

Assets at Beginning of Year, 1/1/19	\$ 0.00
Revenue	
Contributions & Gifts - Public Support Donations ²	\$61,642
Contributions & Gifts - Board of Trustees Donations	<u>\$18,180</u>
Total Revenue	\$79,822
Expenses	
Charitable Donations	
Berkeley Law School	\$10,000
Equal Justice America	\$10,000
East Bay Community Law Center	\$ 5,000
Printing & Publications	\$ 623
Postage & Shipping	\$ 181
Other Expenses	
Insurance	\$ 1,200
PayPal Fees	\$ 940
Website & Technology	\$ 669
DOJ & CA SOS Filing Fees	\$ 300
“Make a Difference” October 26, 2019 Event	
Catering	\$11,813
Promotion	\$ 534
Space Rental	<u>\$ 500</u>
Total Expenses	\$41,760
Assets at End of Year, 12/31/19	<u>\$38,062</u>

² 100% of 2019 Public Support Donations were distributed, or will be distributed, to our three nonprofit partners across 2019 (\$25,000), 2020 (\$25,000), and 2021 (\$14,192 with final total pending).

BRIAN LEWINSTEIN FOUNDATION

ADDITIONAL FINANCIAL INFORMATION

NONPROFIT 501(C)(3) ORGANIZATION

Brian Lewinstein 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 Lewinstein 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. Fees contribute to the organization's operating costs.

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

WHO WE SUPPORT

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

Brian Lewinstein 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 Lewinstein, a member of the Berkeley Law Class of 2020.

Brian Lewinstein 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 fellowship 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.

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



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



FORM 990-EZ 2019 TAX RETURN

Short Form
Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except private foundations)

Department of the Treasury
Internal Revenue Service

OMB No. 1545-0047

2019

Open to Public
Inspection

► Do not enter social security numbers on this form, as it may be made public.
► Go to www.irs.gov/Form990EZ for instructions and the latest information.

A For the 2019 calendar year, or tax year beginning **JANUARY 01**, 2019, and ending **DECEMBER 31**, 2019

B Check if applicable: <input type="checkbox"/> Address change <input checked="" type="checkbox"/> Name change <input checked="" type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization BRIAN LEWINSTEIN FOUNDATION Number and street (or P.O. box if mail is not delivered to street address) 11177 MONTANA AVE Room/ suite City or town, state or province, country, and ZIP or foreign postal code LOS ANGELES CA 90049	D Employer identification number 83-4224599
		E Telephone number (310) 472-1116
		F Group Exemption Number ►
		G Accounting Method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) ►
		H Check ► <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).
		I Website: ► HTTPS://BRIANLEWINSTEINFOUNDATION.ORG
		J Tax-exempt status (check only one) -- <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)(4) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527
		K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other
		L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ 79,822

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I

Revenue	1 Contributions, gifts, grants, and similar amounts received 2 Program service revenue including government fees and contracts 3 Membership dues and assessments 4 Investment income 5a Gross amount from sale of assets other than inventory 5a b Less: cost or other basis and sales expenses 5b c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) 6 Gaming and fundraising events: a Gross income from gaming (attach Schedule G if greater than \$15,000) 6a b Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) 6b c Less: direct expenses from gaming and fundraising events 6c d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) 7a Gross sales of inventory, less returns and allowances 7a b Less: cost of goods sold 7b c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) 8 Other revenue (describe in Schedule O) 9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ► 79,822	1 79,822 2 _____ 3 _____ 4 _____ 5c _____ 6d _____ 7c _____ 8 _____ 9 79,822
Expenses	10 Grants and similar amounts paid (list in Schedule O) 11 Benefits paid to or for members 12 Salaries, other compensation, and employee benefits 13 Professional fees and other payments to independent contractors 14 Occupancy, rent, utilities, and maintenance 15 Printing, publications, postage, and shipping 16 Other expenses (describe in Schedule O) 17 Total expenses. Add lines 10 through 16 ► 41,760	10 25,000 11 _____ 12 _____ 13 _____ 14 _____ 15 804 16 15,956 17 41,760
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9) 19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) 20 Other changes in net assets or fund balances (explain in Schedule O) 21 Net assets or fund balances at end of year. Combine lines 18 through 20 ► 13,062	18 38,062 19 _____ 20 -25,000 21 13,062

For Paperwork Reduction Act Notice, see the separate instructions.

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	X
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	34	X
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a	X
b If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b	X
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c	X
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a	37b	X
b Did the organization file Form 1120-POL for this year?	38a	X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38b	X
b If "Yes," complete Schedule L, Part II and enter the total amount involved	39a	X
39 Section 501(c)(7) organizations. Enter:	39b	X
a Initiation fees and capital contributions included on line 9		
b Gross receipts, included on line 9, for public use of club facilities		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ► _____ ; section 4912 ► _____ ; section 4955 ► _____	40b	X
b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		
c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	X
41 List the states with which a copy of this return is filed ► CA		
42a The organization's books are in care of ► SEE ATTACHMENT Telephone no. ► _____ Located at ► _____	42b	X
ZIP + 4 ► _____		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ► _____ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	42c	X
c At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country ► _____		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 -- Check here _____ and enter the amount of tax-exempt interest received or accrued during the tax year	43	X
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	X
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	X
c Did the organization receive any payments for indoor tanning services during the year?	44c	X
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	N/A
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	X
b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions	45b	X

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

	Yes	No
46		X

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

	Yes	No
47		X
48		X
49a		X
b		X

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

49a Did the organization make any transfers to an exempt non-charitable related organization?

b If "Yes," was the related organization a section 527 organization?

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

f Total number of other employees paid over \$100,000 ►

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

d Total number of other independent contractors each receiving over \$100,000 ►

52 Did the organization complete Schedule A? Note: All section 501(c)(3) organizations must attach a completed Schedule A

Yes	No
<input type="checkbox"/>	<input checked="" type="checkbox"/>

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 officer) is based on all information of which preparer has any knowledge.

Sign Here	<i>Felicia Lew</i>	<i>4/25/2020</i>
	Signature of officer	Date
	FELICIA LEWINSTEIN	PRESIDENT
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	THOMAS CLARK	<i>TL</i>	<i>4/29/20</i>		P00599346
	Firm's name ► HRB TAX GROUP INC	Firm's EIN ► 431871840			Phone no. 310-473-4785
Firm's address ► 1259 WESTWOOD BLVD					

May the IRS discuss this return with the preparer shown above? See instructions ► Yes No

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

- Attach to Form 990 or 990-EZ.
- Go to www.irs.gov/Form990 for the latest information.

Name of the organization

BRIAN LEWINSTEIN FOUNDATION

Employer identification number
83-4224599

PART I LINE 10 TOTAL \$25,000 - BERKELEY LAW SCHOOL: BRIAN LEWINSTEIN SOCIAL JUSTICE SCHOLARSHIP \$10,000 PAID IN. EQUAL JUSTICE AMERICA : THE BRIAN LEWINSTEIN YOUTH JUSTICE FELLOWSHIP \$10,000 PAID IN. EAST BAY COMMUNITY: THE BRIAN LEWINSTEIN YOUTH JUSTICE FELLOWSHIP \$5,000 PAID IN

PART 1 LINE 15 - TOTAL \$804: USPS \$181: STATIONARY AND PRINTING \$623

PART 1 LINE 16 - TOTAL \$15,956: MAKE A DIFFERENCE EVENT OCT 26, 2019: CATERING \$11,813: EVENT PROMOTION \$534: EVENT RENTAL \$500: INSURANCE \$1,200: PAYPAL FEES \$940: PCRX COMPUTERS \$669: DOJ AND CA SOS \$300

PART 1 LINE 20 AND 26 - \$25,000 PLEDGED TO BE PAID IN 2020 TO THE SAME RECIPIENTS IN THE SAME AMOUNTS AS LISTED ABOVE ON LINE 10.

STATEMENT OF PROGRAM ACCOMPLISHMENTS: LINE 28A - DONATION TO BERKELEY LAW SCHOOL & THE BRIAN LEWINSTEIN SOCIAL JUSTICE SCHOLARSHIP. ONE LAW STUDENT, COMMITTED TO SOCIAL JUSTICE PROGRAMS, RECEIVES THIS ANNUAL SCHOLARSHIP. IN ADDITION, THE FOUNDATION PLEDGED A \$10,000 DONATION IN 2020 TO BERKELEY LAW SCHOOL. LINE 28A: \$10,000

STATEMENT OF PROGRAM ACCOMPLISHMENTS: LINE 29A - DONATION TO EQUAL JUSTICE AMERICA & THE BRIAN LEWINSTEIN YOUTH JUSTICE FELLOWSHIP. EVERY 2 YEARS ONE BERKELEY LAW GRADUATE RECEIVES THE BRIAN LEWINSTEIN YOUTH JUSTICE CHAIR PAID POSITION. IN ADDITION, THE FOUNDATION PLEDGED A \$10,000 DONATION IN 2020 TO EJA. LINE 29A: \$10,000

STATEMENT OF PROGRAM ACCOMPLISHMENTS: LINE 30A - DONATION TO EAST BAY COMMUNITY LAW CENTER & THE BRIAN LEWINSTEIN YOUTH JUSTICE FELLOWSHIP. EVERY 2 YEARS, ONE BERKELEY LAW GRADUATE RECEIVES THE BRIAN LEWINSTEIN YOUTH JUSTICE CHAIR PAID POSITION. IN ADDITION THE FOUNDATION PLEDGED A \$5,000 DONATION IN 2020 TO EBCLC. LINE 30A: \$5,000

PART V LINE 34 - THE ORGANIZATION WAS ORIGINALLY NAMED 'BRIAN LEWINSTEIN SCHOLARSHIP FUND' AND WAS LATER AMENDED WITH THE CALIFORNIA SECRETARY OF STATE TO THE CURRENT ORGANIZATION NAME SHOWN.

STATEMENT OF PROGRAM ACCOMPLISHMENTS: LINE 32 - \$25,000

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► Attach to Form 990 or Form 990-EZ.

► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public
Inspection

Name of the organization

BRIAN LEWINSTEIN FOUNDATION

Employer identification number
83-4224599

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9 An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions--subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B.
 - b Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C.
 - c Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E.
 - d Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V.
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations _____
 - g Provide the following information about the supported organization(s). _____

(I) Name of supported organization	(II) EIN	(III) Type of organization (described on lines 1-10 above (see instructions))	(IV) Is the organization listed in your governing document?		(V) Amount of monetary support (see instructions)	(VI) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2019

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II.)

If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")					79,822	79,822
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5					79,822	79,822
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						79,822

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6					79,822	79,822
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)					79,822	79,822
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests -- 2019. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization		
b 33 1/3% support tests -- 2018. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions		

2019 FORM 990 PRIMARY EXEMPT PURPOSE

ATTACHMENT 1: PAGE 1 - 990-EZ PAGE 2, PART III

OPEN TO PUBLIC

INSPECTION

For calendar year 2019, or tax period beginning 01-01-2019, and ending 12-31-2019.

Name of Organization

BRIAN LEWINSTEIN FOUNDATION

Employer Identification Number

83-4224599

Primary Purpose

TO FUND SOCIAL JUSTICE EDUCATION AND PUBLIC PROGRAMS

2019 FORM 990 CURRENT OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

ATTACHMENT 2: PAGE 1 - 990-EZ PAGE 2, PART IV

OPEN TO PUBLIC

INSPECTION

For calendar year 2019, or tax period beginning

12-31-2019.

Name of Organization

BRIAN LEWINSTEIN FOUNDATION

Employer Identification Number

83-4224599

(A) Name and Title	(B) Average hours per week devoted to position	(C) Compensation (Form W-2/1099-MISC) (if not paid, enter -0-)	(D) Cont. to employee ben. plans & def. comp.	(E) Expense account & other compensation
FELICIA LEWINSTEIN PRESIDENT	3.00	0	0	0
MICHAEL BARAK TREASURER	2.00	0	0	0
RANDEE BARAK SECRETARY	2.00	0	0	0
MARC LEWINSTEIN BOARD TRUSTEE	1.00	0	0	0
JENNA LEWINSTEIN BOARD TRUSTEE	0.00	0	0	0

2019 FORM 990 BOOKS ARE IN CARE OF

ATTACHMENT 3 - 990-EZ PAGE 3, PART V, LINE 42A

OPEN TO PUBLIC

INSPECTION

For calendar year 2019, or tax period beginning 01-01-2019, and ending 12-31-2019.

Name of Organization

BRIAN LEWINSTEIN FOUNDATION

Employer Identification Number
83-4224599

Part V - Line 42a

Individual Name

or

Business Name:

BRIAN LEWINSTEIN FOUNDATION

Street Address 11177 MONTANA AVE

U.S. Address:

Zip code 90049

City LOS ANGELES

State CA

or

Foreign Address

City

Province or State

Country

Postal code

Phone Number

Fax Number

**TAXABLE YEAR California Exempt Organization
2019 Annual Information Return**

FORM

199

Calendar Year 2019 or fiscal year beginning (mm/dd/yyyy) 01/01/2019, and ending (mm/dd/yyyy) 12/31/2019

Corporation/Organization name BRIAN LEWINSTEIN FOUNDATION California corporation number 4243266

Additional information. See instructions.

FEIN

83-4224599

Street address (suite or room) 11177 MONTANA AVE PMB no.

City LOS ANGELES State CA Zip code 90049

Foreign country name

Foreign province/state/county

Foreign postal code

A First Return Yes No **J** If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions Yes No

B Amended Return Yes No **K** Is the organization exempt under R&TC Sec. 23701g? Yes No

C IRC Section 4947(a)(1) trust Yes No

D Final Information Return? Dissolved Surrendered (Withdrawn)

Merged/Reorganized

Enter date: (mm/dd/yyyy)

E Check accounting method: (1) Cash (2) Accrual (3) Other

F Federal return filed? (1) 990T (2) 990PF (3) Sch H (990) (4) Other 990 series

G Is this a group filing? See instructions Yes No

H Is this organization in a group exemption Yes No

If "Yes," what is the parent's name?

I Did the organization have any changes to its guidelines not reported to the FTB? See instructions Yes No

L If organization is a public charity exempt under R&TC Section 23701d and meets the filing fee exception, check box. No filing fee is required

M Is the organization a Limited Liability Company? Yes No

N Did the organization file Form 100 or Form 109 to report taxable income? Yes No

O Is the organization under audit by the IRS or has the IRS audited in a prior year? Yes No

P Is federal Form 1023/1024 pending? Yes No

Date filed with IRS

Part I Complete Part I unless not required to file this form. See General Information B and C.

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8	<input checked="" type="checkbox"/> 1	
	2	Gross dues and assessments from members and affiliates	<input checked="" type="checkbox"/> 2	
	3	Gross contributions, gifts, grants, and similar amounts received	<input checked="" type="checkbox"/> 3	79,822
	4	Total gross receipts for filing requirement test. Add line 1 through line 3.	<input checked="" type="checkbox"/> 4	79,822
	This line must be completed. If the result is less than \$50,000, see General Information B			
	5	Cost of goods sold	<input checked="" type="checkbox"/> 5	
	6	Cost or other basis, and sales expenses of assets sold	<input checked="" type="checkbox"/> 6	
	7	Total costs. Add line 5 and line 6	<input checked="" type="checkbox"/> 7	
Ex-penses	8	Total gross income. Subtract line 7 from line 4	<input checked="" type="checkbox"/> 8	79,822
	9	Total expenses and disbursements. From Side 2, Part II, line 18	<input checked="" type="checkbox"/> 9	41,760
Filing Fee	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	<input checked="" type="checkbox"/> 10	38,062
	11	Total payments	<input checked="" type="checkbox"/> 11	
	12	Use tax. See General Information K	<input checked="" type="checkbox"/> 12	
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11	<input checked="" type="checkbox"/> 13	
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12	<input checked="" type="checkbox"/> 14	
	15	Filing fee \$10 or \$25. See General Information F	<input checked="" type="checkbox"/> 15	10
	16	Penalties and Interest. See General Information J	<input checked="" type="checkbox"/> 16	
	17	Balance due. Add line 12, line 15, and line 16. Then subtract line 11 from the result	<input checked="" type="checkbox"/> 17	10

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 Felicia Lewin Title PRESIDENT Date 4/25/2020 Telephone (310) 472-1116

Preparer's signature V/V Date 4/25/2020 Check if self-employed PTIN P00599346

Paid Preparer's Use Only Firm's name (or yours, if self-employed) HRB TAX GROUP INC Date 4/25/2020 Firm's FEIN 431871840

and address 1259 WESTWOOD BLVD Telephone 3104734785

LOS ANGELES CA 90024

May the FTB discuss this return with the preparer shown above? See instructions

Yes No

Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts -- complete Part II or furnish substitute information.

Receipts from Other Sources	1 Gross sales or receipts from all business activities. See instructions	● 1	
	2 Interest	● 2	
	3 Dividends	● 3	
	4 Gross rents	● 4	
	5 Gross royalties	● 5	
	6 Gross amount received from sale of assets (See Instructions)	● 6	
	7 Other income. Attach schedule	● 7	
	8 Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	● 8	
	9 Contributions, gifts, grants, and similar amounts paid. Attach schedule	● 9	25,000
	10 Disbursements to or for members	● 10	
	11 Compensation of officers, directors, and trustees. Attach schedule	● 11	
	12 Other salaries and wages	● 12	
Ex-penses and Dis-bur-se-ments	13 Interest	● 13	
	14 Taxes	● 14	
	15 Rents	● 15	
	16 Depreciation and depletion (See instructions)	● 16	
	17 Other Expenses and Disbursements. Attach schedule	● 17	16,760
	18 Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	● 18	41,760

Schedule L Balance Sheet

	Beginning of taxable year		End of taxable year	
Assets	(a)	(b)	(c)	(d)
1 Cash			●	38,062
2 Net accounts receivable			●	
3 Net notes receivable			●	
4 Inventories			●	
5 Federal and state government obligations			●	
6 Investments in other bonds			●	
7 Investments in stock			●	
8 Mortgage loans			●	
9 Other investments. Attach schedule			●	
10 a Depreciable assets				
b Less accumulated depreciation	()	()		
11 Land			●	
12 Other assets. Attach schedule			●	
13 Total assets				38,062
Liabilities and net worth				
14 Accounts payable			●	
15 Contributions, gifts, or grants payable			●	
16 Bonds and notes payable			●	
17 Mortgages payable			●	
18 Other liabilities. Attach schedule			●	
19 Capital stock or principal fund			●	
20 Paid-in or capital surplus. Attach reconciliation			●	
21 Retained earnings or income fund			●	
22 Total liabilities and net worth				

Schedule M-1 Reconciliation of income per books with income per return

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000

1 Net income per books	●	7 Income recorded on books this year not included in this return. Attach schedule.	
2 Federal income tax	●	8 Deductions in this return not charged against book income this year. Attach schedule.	
3 Excess of capital losses over capital gains	●		
4 Income not recorded on books this year. Attach schedule	●	9 Total. Add line 7 and line 8	
5 Expenses recorded on books this year not deducted in this return. Attach schedule	●	10 Net income per return. Subtract line 9 from line 6	
6 Total. Add line 1 through line 5			



**Secretary of State
Certificate of Amendment of
Articles of Incorporation
Name Change Only - Nonprofit**

AMDT-
NP-NA

FILED
SECRETARY OF STATE
STATE OF CALIFORNIA

MAR 18 2019

CR
(8)

100

This Space For Office Use Only

1. Corporation Name (Enter the exact name of the corporation as it is currently recorded with the California Secretary of State)

The Brian Lewinstein Memorial Scholarship Fund

2. 7-Digit Secretary of State File Number

4243266

3. New Corporation Name

Item 3a: Enter the number, letter, or other designation assigned to the provision in the Articles of Incorporation being amended (e.g., "I," "First," or "A"). See Instructions if the provision in the Articles of Incorporation being amended does not include a number, letter, or other designation. Any attachment is made part of this document.

Item 3b: Enter the new corporate name.

3a. Article I. of the Articles of Incorporation is amended to read as shown in Item 3b below:

3b. The name of the corporation is Brian Lewinstein Foundation

4. Approval Statements

4a. The Board of Directors has approved the amendment of the Articles of Incorporation.

4b. Member approval was (check one):

By the required vote of the members in accordance with California Corporations Code section 5812, 7812, or 12502.

Not required because the corporation has no members.

5. Read, sign and date below (See instructions for signature requirements. Note: Both lines must be signed.)

We declare under penalty of perjury under the laws of the State of California that the matters set forth herein are true and correct of our own knowledge and we are authorized by California law to sign.

03/07/2019

Date

Felicia Lewinstein

Signature

Felicia Lewinstein

Type or Print Name of President

03/07/2019

Date

Randee Barak

Signature

Randee Barak

Type or Print Name of Secretary



I hereby certify that the foregoing
transcript of _____ page(s)
is a full, true and correct copy of the
original record in the custody of the
California Secretary of State's office.

MAR 26 2019

Date: _____

Alex Padilla

ALEX PADILLA, Secretary of State



Secretary of State
Articles of Incorporation of a
Nonprofit Public Benefit Corporation

ARTS-PB-
501(c)(3)

42432bb

CA3
FILED

Secretary of State
State of California

FEB 19 2019

ICC

ICC

This Space For Office Use Only

IMPORTANT — Read instructions before completing this form.

Filing Fee — \$30.00

Copy Fees — First page \$1.00; each attachment page \$0.50.
 Certification Fee - \$5.00

Note: A separate California Franchise Tax Board application is required to obtain tax exempt status. For more information, go to <https://www.ftb.ca.gov>.

1. Corporate Name (Go to www.sos.ca.gov/business/be/name-availability for general corporate name requirements and restrictions.)

The name of the corporation is The Brian Lewinstein Memorial Scholarship Fund

2. Business Addresses (Enter the complete business addresses. Item 2a cannot be a P.O.Box or "in care of" an individual or entity.)

a. Initial Street Address of Corporation - Do not enter a P.O. Box 11177 Montana Avenue	City (no abbreviations) Los Angeles	State CA	Zip Code 90049
b. Initial Mailing Address of Corporation, if different than Item 2a	City (no abbreviations)	State	Zip Code

3. Service of Process (Must provide either Individual OR Corporation.)

INDIVIDUAL — Complete Items 3a and 3b only. Must include agent's full name and California street address.

a. California Agent's First Name (if agent is not a corporation) Randee	Middle Name Jill	Last Name Barak	Suffix
b. Street Address (if agent is not a corporation) - Do not enter a P.O. Box 635 Cavanagh Road	City (no abbreviations) Glendale	State CA	Zip Code 91207

CORPORATION — Complete Item 3c. Only include the name of the registered agent Corporation

c. California Registered Corporate Agent's Name (if agent is a corporation) — Do not complete Item 3a or 3b

Item 4a: One or both boxes must be checked.

4. Purpose Statement **Item 4b:** If "public" purposes is checked in Item 4a, or if you intend to apply for tax-exempt status in California, you must enter the specific purpose in Item 4b.)

a. This corporation is a nonprofit public benefit corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Public Benefit Corporation Law for: public purposes. charitable purposes.

b. The specific purpose of this corporation is to To make a difference in the lives of people who advocate for, and benefit from, the pursuit of social justice.

5. Additional Statements (See Instructions and Filing Tips.)

a. This corporation is organized and operated exclusively for the purposes set forth in Article 4 hereof within the meaning of Internal Revenue Code section 501(c)(3).

b. No substantial part of the activities of this corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation, and this corporation shall not participate or intervene in any political campaign (including the publishing or distribution of statements) on behalf of any candidate for public office.

c. The property of this corporation is irrevocably dedicated to the purposes in Article 4 hereof and no part of the net income or assets of this corporation shall ever inure to the benefit of any director, officer or member thereof or to the benefit of any private person.

d. Upon the dissolution or winding up of this corporation, its assets remaining after payment, or provision for payment, of all debts and liabilities of this corporation shall be distributed to a nonprofit fund, foundation or corporation which is organized and operated exclusively for charitable, educational and/or religious purposes and which has established its tax-exempt status under Internal Revenue Code section 501(c)(3).

6. Read and Sign Below (This form must be signed by each incorporator. See Instructions. Do not include a title.)


 Signature

Randee Barak

Type or Print Name



I hereby certify that the foregoing
transcript of 2 page(s)
is a full, true and correct copy of the
original record in the custody of the
California Secretary of State's office.

FEB 19 2019

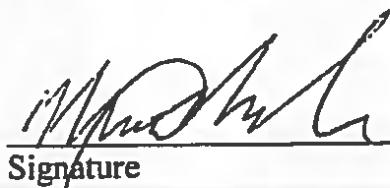
Date: _____

Alex Padilla

ALEX PADILLA, Secretary of State

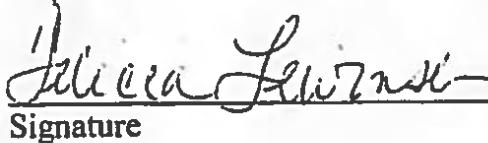
424326b

Attachment to Form ARTS-PB-501(c)(3)



Signature

Michael Barak
Type or Print Name



Signature

Felicia Lewinstein
Type or Print Name



Signature

Marc Lewinstein
Type or Print Name



Signature

Steve Sloan
Type or Print Name

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 Lewinstein 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 Lewinstein Social Justice Scholarship** at Berkeley Law & The **Brian Lewinstein 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

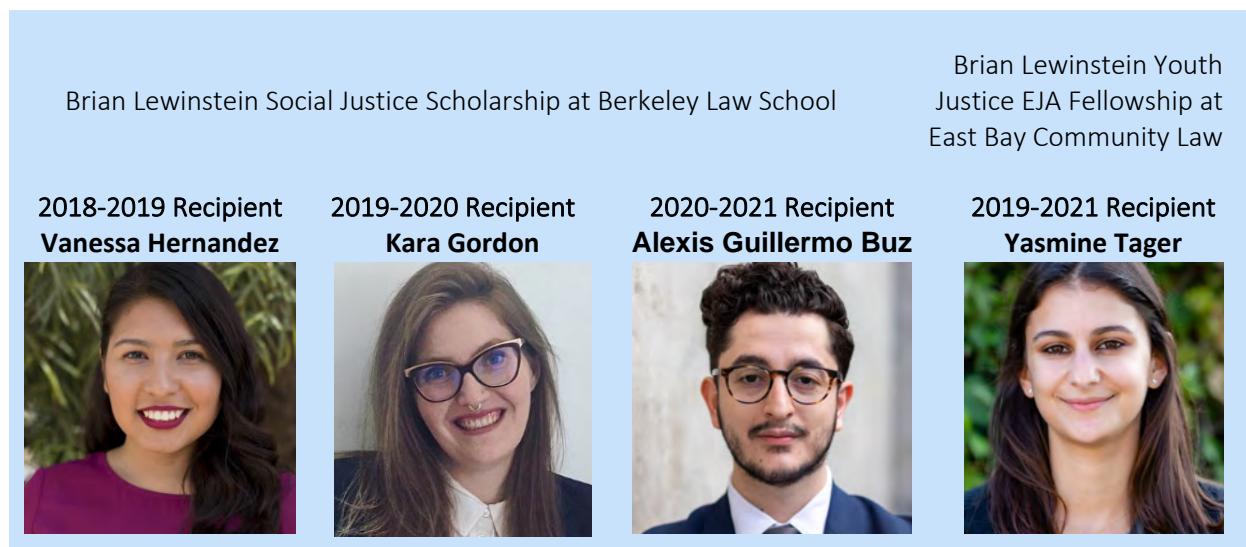
Our mission is to empower the people and programs dedicated to a more just, equitable society. We will connect activists and donors supporting social action with aspiring change agents and institutions dedicated to making a difference. With a commitment to the promise of "justice for all" and the goal 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:



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

BRIAN LEWINSTEIN FOUNDATION
Statement of Comprehensive Income – Profits & Losses
Year Ending December 31, 2020

Assets at Beginning of Year, 1/1/2020	\$38,062
Revenue	
Contributions & Gifts - Public Support Donations ¹	\$19,813
Contributions & Gifts - Board of Trustees Donations	<u>\$ 3,437</u>
Total Revenue	\$23,250
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>
Total Expenses	\$28,782
Assets at End of Year, 12/31/2020	<u>\$32,530</u>

¹ 100% 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
Total Assets	<u>\$32,530</u>

LIABILITIES AND NET ASSETS

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

ADDITIONAL FINANCIAL INFORMATION

WHO WE SUPPORT

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

Brian Lewinstein 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 Lewinstein, a member of the Berkeley Law Class of 2020.

BRIAN LEWINSTEIN FOUNDATION

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



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.



199N e-Postcard

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

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: BRIANLEWINSTEINFOUNDATION.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)

Tax Period:
2020 (01/01/2020 - 12/31/2020)

Mailing Address:
11177 MONTANA AVENUE
LOS ANGELES, CA 90049
United States

Gross receipts not greater than:
\$50,000

EIN:
83-4224599

Principal Officer's Name and Address:
Felicia Lewinstein
11177 MONTANA AVENUE
LOS ANGELES, CA 90049
United States

Organization has terminated:
No

Legal Name (Doing Business as):
Brian Lewinstein Foundation

Website URL:
brianlewinsteinfoundation.org



make a difference



2021 Annual Report

Brian Lewinstein Foundation

BrianLewinsteinFoundation.org

OUR FOUNDATION

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BRIAN LEWINSTEIN FOUNDATION

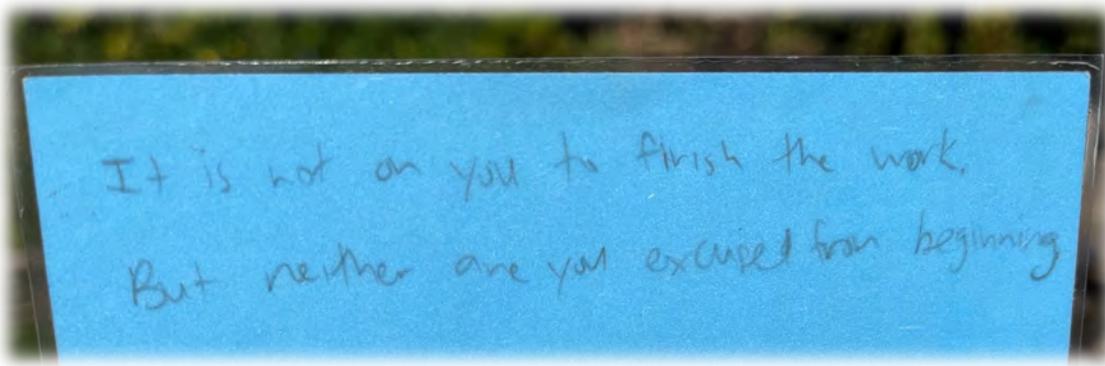
OUR FOUNDATION

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

Brian Lewinstein 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 Lewinstein, a member of the Berkeley Law Class of 2020.

Brian Lewinstein 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 Lewinstein 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 Lewinstein 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 Lewinstein Foundation
Address	11177 Montana Avenue, Los Angeles, CA 90049
Phone	310.472.1116
Website	https://brianlewinsteinfoundation.org
Email	info@brianlewinsteinfoundation.org / lewinstein@brianlewinsteinfoundation.org
Corporation	FEIN #83-422459 / CA Corp #4243266 / CA Registry Charitable Trusts #CT0264120



BRIAN LEWINSTEIN FOUNDATION

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 <u>2021-01-01</u> and ending <u>2021-12-31</u>		
B Check if available	C Name of Organization: <u>BRIAN LEWINSTEIN FOUNDATION</u>	
<input type="checkbox"/> Terminated for Business	<u>11177 MONTANA AVENUE,</u>	
<input checked="" type="checkbox"/> Gross receipts are normally \$50,000 or less	<u>LOS ANGELES, CA, US,</u>	
	<u>90049</u>	
E Website: <u>https://brianlewinsteinfoundation.org/contact</u>	F Name of Principal Officer: <u>Felicia Lewinstein</u>	
	<u>11177 MONTANA AVENUE,</u>	
	<u>LOS ANGELES, CA, US,</u>	
	<u>90049</u>	

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

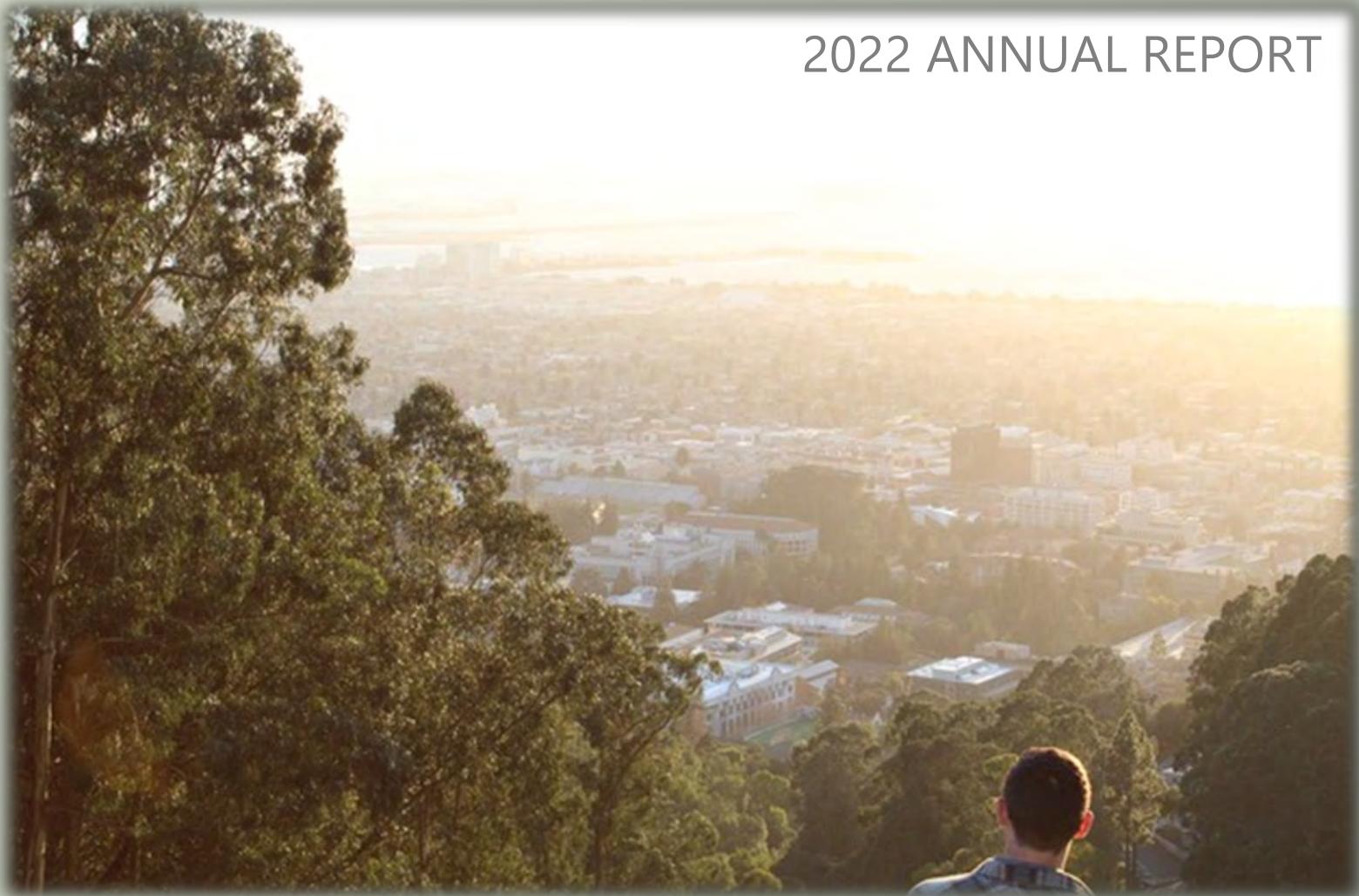
Contact Information

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.

Brian Lewinstein Foundation

2022 ANNUAL REPORT



BrianLewinsteinFoundation.org
make a difference

OUR FOUNDATION

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OUR FOUNDATION

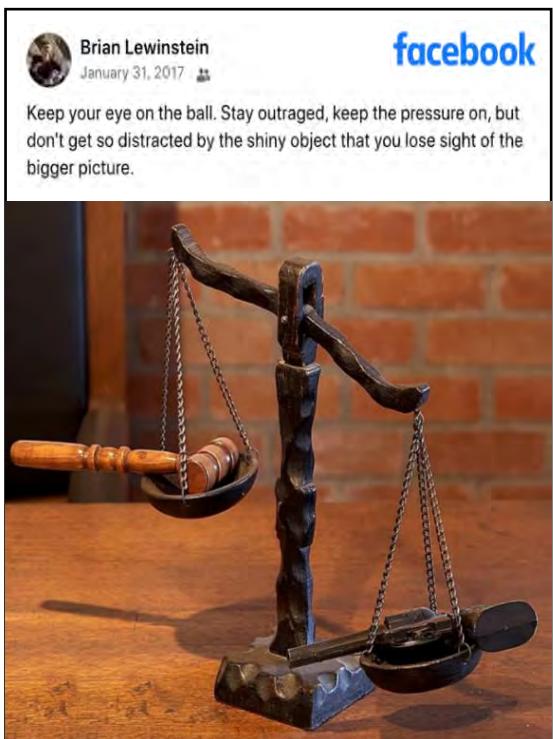
THE BIGGER PICTURE

Dear Family and Friends,

Greetings from the Brian Lewinstein Foundation. First and foremost, thank you for your support of Brian and our family's Foundation.

This summer will mark Year 5 without Brian. Our world remains fundamentally different after the magnitude of our loss, and yet so little has changed in other meaningful cultural milestones. 2022 proved to be a year of contradictions.

Brian would have been thrilled when Ketanji Brown Jackson became our Country's first female African American Supreme Court Justice, and then outraged when that same court overruled Roe v. Wade in a deliberate assault on women's rights. He would also be saddened and outraged that after numerous mass shootings, our country seems to value the freedom to own an assault weapon more than the freedom to go to school, a business or place of worship without fear.



A Facebook message Brian posted on January 31, 2017 serves as a reminder that part of the hard work of making a difference means never losing sight of the bigger picture, the ongoing fight for social justice.

The Brian Lewinstein Foundation, while not involved in lobbying for common sense gun safety measures, or for pro-choice measures, is at its core, about advocating for the rights of others.

Our family is humbled by the donations and remembrances we have received since Brian's passing. And, we are honored to work with our partners, East Bay Community Law Center, Equal Justice America, and Berkeley Law School.

On April 10, 2017, Brian heard Congressman John Lewis, a social justice icon, deliver a speech at his college. He said, *"if you see something not fair, not right, you have a moral obligation, a mission and a mandate, to speak up and speak out and get in the way, get into good trouble."* Brian's life mission was to make a difference and advocate for good trouble.

Through his life, and his death, we have witnessed how Brian touched and influenced others - even those he would never meet. Perhaps Brian's greatest accomplishment will be the collective work of those individuals.

In a year of contradictions, we still know what we can be proud of, and how we can strive to be better. Thank you all for your help in keeping Brian's legacy alive and for making a difference.

We are grateful to you and those social change agents, the advocates/agitators, the recipients of the Brian Lewinstein Youth Justice Fellowship and Brian Lewinstein Social Justice Scholarship.

Who are they? Vanessa Hernandez, Kara Gordon, Alexis Guillermo Buz, Joy Navarro, Angelica Rodriguez, Ishvaku Vashishta, Chloe Pan, Amber Jimenez, Jack Donahue, Nazeerah Ali, Yasmine Tager, and Shazzy Kamali. They are the good troublemakers, the difference makers that see the bigger picture, manifest Brian's legacy, and will make big things happen. Thank you.

With gratitude,



*Felicia Lewinstein, CEO & President
The Brian Lewinstein Foundation
May 2023*



BRIAN LEWINSTEIN FOUNDATION

THE DIFFERENCE MAKERS

In 2023, we cheer on our Difference Makers, our Foundation's recipients whose names are forever linked with Brian's. We are grateful to EJA, EBCLC, Berkeley Law, and Marlene Newell.

Berkeley Law School - Recipients Brian Lewinstein Social Justice Scholarship

Vanessa Hernandez



Kara L. Gordon



Alexis Guillermo Buz



Joy Navarro



Angelica Rodriguez



Ishvaku Vashishtha



Chloe Pan



Amber M. Jimenez



Jack Donahue



Nazeerah M. Ali



Equal Justice America & East Bay Community Law - Recipients Brian Lewinstein Youth Justice Fellowship

Yasmine Tager



Shazzy Kamali



BRIAN LEWINSTEIN FOUNDATION

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**.

WHO WE SUPPORT

Donations to the Brian Lewinstein Foundation contribute to two nonprofit programs in Brian's name:

Brian Lewinstein Social Justice Scholarship: The Brian Lewinstein Social Justice Scholarship Fund was established in August 2018. This scholarship presents a Berkeley Law Student or Students, committed to pursuing a career in public interest and social justice, with an annual gift. This scholarship honors the memory of Brian Lewinstein, a member of the Berkeley Law Class of 2020.

Brian Lewinstein 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 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.

FINANCIAL SUMMARY

FINANCIAL HIGHLIGHTS

In 2022, the Brian Lewinstein Foundation received a total of \$29,910 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*

***In addition to scholarship funds distributed annually from the original \$100,000 endowment.**

The Board continues to dedicate 100% of the Public Support donations to the two nonprofit programs in Brian's name. We want to make sure our donor contributions go to our nonprofit partners, not our overhead. In 2022, all operating costs were covered by contributions given from the Board of Trustees.

BRIAN LEWINSTEIN FOUNDATION

STATEMENT OF INCOME – P&L

BRIAN LEWINSTEIN FOUNDATION
Statement of Comprehensive Income – Profits & Losses
Year Ending December 31, 2022

Assets at Beginning of Year, 01/01/2022	\$26,520
Revenue	
Contributions & Gifts - Public Support Donations	\$ 27,214
Contributions & Gifts - Board of Trustees Donations	<u>\$ 2,696</u>
Total Revenue	\$29,910
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	\$ 592
Insurance	\$ 1,003
PayPal Fees	<u>\$ 214</u>
Total Expenses	\$17,809
Assets at End of Year, 12/31/2022	<u>\$38,621</u>

STATEMENT OF FINANCIAL POSITION

BRIAN LEWINSTEIN FOUNDATION
Statement of Financial Position
Year Ending December 31, 2022

ASSETS

Cash and Savings	
Wells Fargo Bank	\$ 34,173
PayPal	\$ 4,448
Total Assets	<u>\$ 38,621</u>

LIABILITIES AND NET ASSETS

Liabilities	\$ 0
Total Liabilities and Net Assets	<u>\$38,621</u>

BRIAN LEWINSTEIN FOUNDATION

2022 FEDERAL TAX FORM IRS 990-N

As a small organization that received less than \$50,000 for the year (our annual contributions were \$29,910), our Foundation filed IRS Federal Tax form 990-N e-Postcard for Calendar Year 2022.

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 2022 Form 990-N (e-Postcard)

Tax Period:

EIN:
83-4224599

Organization Name (Doing Business as):
BRIAN LEWINSTEIN FOUNDATION

Mailing Address:
11177 MONTANA AVENUE
LOS ANGELES, CA 90049
United States

Principal Officer's Name and Address:
Felicia Lewinstein
11177 MONTANA AVENUE
LOS ANGELES, CA 90049
United States

**Gross receipts not greater than:
\$50,000**

Organization has terminated:

Website URL: brianlewinsteinfoundation.org

2022 STATE TAX FORM CA 199N

As a small organization that received less than \$50,000 for the year (our annual contributions were \$29,910), our Foundation submitted CA State Tax Form FTB 199N for Calendar Year 2022. In addition, CA State RRF1 and CT-TR-1 Forms were filed.

199N e-Postcard

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 4/23/2023 7:27:14 AM.

Confirmation Number: 424326611302

Entity ID: 4243266
Entity Name: BRIAN LEWINSTEIN FOUNDATION

Account Period Information

Account Period Beginning: 1/1/2022

Account Period Ending: 12/31/2022

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: \$29910

This is not an amended return.

An IRS Form 1023/1024 is not pending.

Entity Information

FEIN: 824224599
Doing Business As:
Website Address: brianlewinsteinfoundation.org
Entity's Mailing Address:
11177 MONTANA AVENUE
LOS ANGELES CA 90049

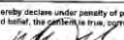
Principal Officer's Information

FELICIA LEWINSTEIN
11177 MONTANA AVENUE
LOS ANGELES CA 90049

Contact Information

Name: Michael Barak
Phone: 818-307-2490

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.

<p>STATE OF CALIFORNIA RECEIPT OF PAYMENT MAIL TO: Registry of Charitable Trusts Attorney General's Office 1020 N Street Sacramento, CA 95814-4473</p> <p>STREET ADDRESS: 13031 Bristol Brentwood, CA 94513-4401 (925) 473-6400</p> <p>WEBSITE ADDRESS: www.ct.ca.gov/ct/ct.htm</p>		<p>RECEIVED Attorney General's Office APR 03 2023 (For Registry Use Only)</p> <p>Registry of Charitable Trusts</p>																																	
<p>ANNUAL TREASURER'S REPORT ATTORNEY GENERAL OF CALIFORNIA</p> <p>Section 12580, California Government Code 11 Cal. Code Regs., Section 961</p> <p>(FORM CT-TR-1)</p>																																			
<p>Brian Linwimann Foundation Name of Organization 11177 Montana Ave. Address (Number and Street) Los Angeles, CA 90049 (City or Town, State and Zip Code)</p> <p>State Charity Registration Number CT0264120 Corporation or Organization No. 4243266 Federal Employer ID No. 83-4224589</p>																																			
<p>For annual accounting period (beginning <u>01/01/2023</u> ending <u>12/31/2022</u>)</p>																																			
<p>BALANCE SHEET</p>																																			
<p>ASSETS</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>Bank</td> <td>\$ 38,621.00</td> </tr> <tr> <td>Bankings</td> <td>\$</td> </tr> <tr> <td>Investment</td> <td>\$</td> </tr> <tr> <td>Land/Buildings</td> <td>\$</td> </tr> <tr> <td>Other Assets</td> <td>\$</td> </tr> <tr> <td>TOTAL ASSETS</td> <td>\$ 38,621.00</td> </tr> </table>		Bank	\$ 38,621.00	Bankings	\$	Investment	\$	Land/Buildings	\$	Other Assets	\$	TOTAL ASSETS	\$ 38,621.00	<p>LIABILITIES</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>Accounts Payable</td> <td>\$</td> </tr> <tr> <td>Salary Payable</td> <td>\$</td> </tr> <tr> <td>Other Liabilities</td> <td>\$</td> </tr> <tr> <td>TOTAL LIABILITIES</td> <td>\$</td> </tr> </table>		Accounts Payable	\$	Salary Payable	\$	Other Liabilities	\$	TOTAL LIABILITIES	\$												
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<p>FUND BALANCE</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>Total Assets less Total Liabilities</td> <td>\$ 38,621.00</td> </tr> </table>				Total Assets less Total Liabilities	\$ 38,621.00																														
Total Assets less Total Liabilities	\$ 38,621.00																																		
<p>REVENUE STATEMENT</p>																																			
<p>REVENUE</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>Call Contributions</td> <td>\$ 29,910.00</td> </tr> <tr> <td>Noncall Contributions</td> <td>\$</td> </tr> <tr> <td>Program Revenue</td> <td>\$</td> </tr> <tr> <td>Investments</td> <td>\$</td> </tr> <tr> <td>Space Events</td> <td>\$</td> </tr> <tr> <td>Other Revenue</td> <td>\$</td> </tr> <tr> <td>TOTAL REVENUE</td> <td>\$ 29,910.00</td> </tr> </table>		Call Contributions	\$ 29,910.00	Noncall Contributions	\$	Program Revenue	\$	Investments	\$	Space Events	\$	Other Revenue	\$	TOTAL REVENUE	\$ 29,910.00	<p>EXPENSES</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>Compensation of Officers/Directors</td> <td>\$</td> </tr> <tr> <td>Compensation of staff</td> <td>\$</td> </tr> <tr> <td>Fundraising Expenses</td> <td>\$</td> </tr> <tr> <td>Rent</td> <td>\$</td> </tr> <tr> <td>Utilities</td> <td>\$</td> </tr> <tr> <td>Supplies/Postage</td> <td>\$ 592.00</td> </tr> <tr> <td>Insurance</td> <td>\$ 1,003.00</td> </tr> <tr> <td>Other Expenses</td> <td>\$ 16,214.00</td> </tr> <tr> <td>TOTAL EXPENSES</td> <td>\$ 17,609.00</td> </tr> </table>		Compensation of Officers/Directors	\$	Compensation of staff	\$	Fundraising Expenses	\$	Rent	\$	Utilities	\$	Supplies/Postage	\$ 592.00	Insurance	\$ 1,003.00	Other Expenses	\$ 16,214.00	TOTAL EXPENSES	\$ 17,609.00
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TOTAL EXPENSES	\$ 17,609.00																																		
<p>Total Revenue less Total Expenses \$ 12,101.00</p>																																			
<p>I hereby declare under penalty of perjury that I have examined this report, including accompanying documents, and, to the best of my knowledge and belief, the contents are true, correct and complete and I am authorized to sign.</p>																																			
<p> Signature of Authorized Agent</p>		<p>Michael Barak (Printed Name)</p> <p>CFO Title</p> <p>3/18/2023 Date</p>																																	

SIGNIFICANT ACCOUNTING POLICIES

NonProfit 501(C)(3) Organization: Brian Lewinstein 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 Lewinstein 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.

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. Registered 501(c)(3) charities are eligible to pay just 1.99% + \$0.49 per transaction.

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.

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

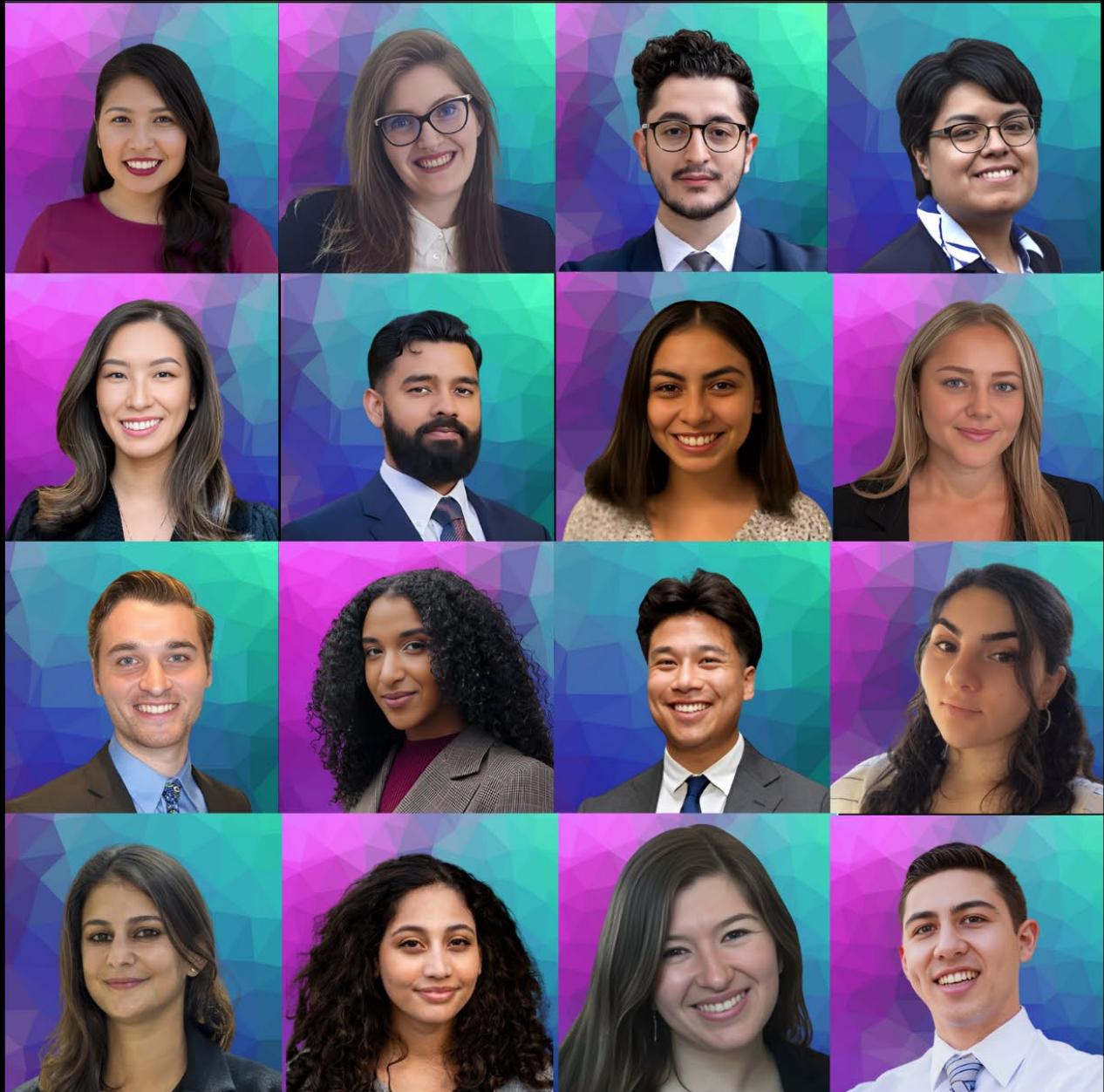
Company	Brian Lewinstein Foundation
Address	11177 Montana Avenue, Los Angeles, CA 90049
Phone	310.472.1116
Website	https://brianlewinsteinfoundation.org
Email	info@brianlewinsteinfoundation.org / lewinstein@brianlewinsteinfoundation.org
Corporation	FEIN #83-4224599 / CA Corp #4243266 / CA Registry Charitable Trusts #CT0264120



Brian Lewinstein Foundation

2023 annual report

make a difference



OUR FOUNDATION

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Our Recipients	3
Our Mission.....	4
Who We Support	4

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OUR FOUNDATION

MAKING A DIFFERENCE

Dear Family and Friends,

Greetings from the Brian Lewinstein Foundation. Once again, thank you for your support of Brian and our family's Foundation.

Our motto here is **MAKE A DIFFERENCE**. We trace its meaning to a speech Brian gave at his Bar Mitzvah in 2008. At first glance his subject, Torah portion Ki Tetze, seemed like irrelevant laws that governed a people who lived some 5000 years ago detailing commandments for the care of other people's animals (return lost animals to their owner) and property (build your house a safety rail to protect guests). What spoke to Brian, however, was the underlying message here, a warning against indifference. Wrote 13-year-old Brian:

"I learned that in Judaism, caring is not only valued, it is mandated. And the fact that we care isn't really enough...God wants us to do something about it...care NOT JUST for each other's animals and property, BUT FOR EACH OTHER no matter what the situation. So, it might not be easy, but we have to treat people with respect, regardless of their religion, ethnicity, skin color, or differences. It might be hard, but we must show our care for other people, their beliefs, and their right to exist. It might be inconvenient, but we're commanded to reach out to the fallen, the lost, the unclaimed, and the helpless among us... On a deeper level, I think what's being asked of us is to safeguard our homes, as well as safeguard our communities, our environment, and our world."

*"My Torah portion goes past being a good Jew. It moves you to be a good person, a good human being. I've come to learn that action is a part of Judaism, because believing is a good start, but it's not enough...I can't just talk the talk – I have to walk the walk. Ki Tetze warns us against being indifferent, but for me, I know I have to **MAKE A DIFFERENCE**."*

Brian's days of social justice action have passed, but his legacy lives on with your support.

With gratitude,



Felicia Lewinstein, CEO & President

The Brian Lewinstein Foundation

May 2024

OUR RECIPIENTS

With our deepest gratitude to EJA, EBCLC, Berkeley Law, and Marlene Newell, we proudly share our Social Justice Scholarship recipients and Youth Justice Fellow recipients:

BERKELEY LAW SCHOOL
Brian Lewinstein Social Justice Scholarship - Recipients



Vanessa Hernandez	Kara L. Gordon	Alexis Guillermo Buz	Joy Navarro
Chloe Pan	Ishvaku Vashishtha	Angelica Rodriguez	Amber M. Jimenez
Jack Donahue	Nazeerah M. Ali	Matthew Fernandes	Margarita Akopyan

EQUAL JUSTICE AMERICA & EAST BAY COMMUNITY LAW CENTER
Brian Lewinstein Youth Justice Fellowship - Recipients



Yasmine Tager	Shazzy Kamali	Kaya McRuer
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OUR MISSION

The Brian Lewinstein Foundation supports social justice advocates. Our mission is to empower people & programs dedicated to a more just, equitable society. We strive to connect donors for social action with aspiring change agents and institutions dedicated to making a difference in Brian's memory.

Brian's Legacy

Brian was a regular guy who had enormous gifts to share with the world. He was unique in his combination of intellect, sensitivity, quiet humor & unpretentiousness. Brian left us suddenly and far too soon in a tragic hiking accident in 2018. He was 23. His days with us were too few, but they were filled with life, love and purpose. Committed to social justice issues, Brian looked forward to a career in public interest law helping underserved communities. Brian believed, "Ethics last a lifetime." We honor him when we overcome social inertia, act on our best intentions and most ethical convictions, and financially support those who can manifest his life's ambitions. Thank you for helping us Make a Difference.

WHO WE SUPPORT

Donations to the Brian Lewinstein Foundation contribute to two nonprofit programs in Brian's name:

Brian Lewinstein Social Justice Scholarship: The Brian Lewinstein Social Justice Scholarship Fund was established in August 2018. This scholarship presents a Berkeley Law Student or Students, committed to pursuing a career in public interest and social justice, with an annual gift. This scholarship honors the memory of Brian Lewinstein, a member of the Berkeley Law Class of 2020.

Brian Lewinstein 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 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.

FINANCIAL SUMMARY

FINANCIAL HIGHLIGHTS

In 2023, the Brian Lewinstein Foundation received a total of \$10,423 in donations. We paid out \$16,500 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:	\$7,500
East Bay Community Law Center:	\$8,000
Berkeley Law School:	\$1,000*

***In addition to scholarship funds distributed annually from the original \$100,000 endowment.**

The Board continues to dedicate 100% of the Public Support donations to the two nonprofit programs in Brian's name. We want to make sure our donor contributions go to our nonprofit partners, not our overhead. In 2023, all operating costs were covered by contributions given from the Board of Trustees.

BRIAN LEWINSTEIN FOUNDATION

STATEMENT OF INCOME P&L

BRIAN LEWINSTEIN FOUNDATION
Statement of Comprehensive Income – Profits & Losses
Year Ending December 31, 2023

Assets at Beginning of Year, 01/01/2023	\$38,621
Revenue	
Contributions & Gifts - Public Support Donations	\$ 4,373
Contributions & Gifts - Board of Trustees Donations	<u>\$ 6,050</u>
Total Revenue	\$10,423
Expenses	
Grants Paid - Charitable Donations	
Equal Justice America	\$ 7,500
East Bay Community Law Center	\$ 8,000
Berkeley Law School	\$ 1,000
Other Expenses - Operating Costs	
Office Supplies: Software & Website	\$ 817
Insurance	\$ 1,038
PayPal Fees	<u>\$ 62</u>
Total Expenses	\$18,417
Assets at End of Year, 12/31/2023	<u>\$30,627</u>

STATEMENT OF FINANCIAL POSITION

BRIAN LEWINSTEIN FOUNDATION
Statement of Financial Position Year
Ending December 31, 2023

ASSETS

Cash and Savings

Wells Fargo Bank	\$ 29,430
PayPal	\$ 1,198
Total Assets	<u>\$ 30,627</u>

LIABILITIES AND NET ASSETS

Liabilities

Total Liabilities and Net Assets	<u>\$30,627</u>
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BRIAN LEWINSTEIN FOUNDATION

2023 FEDERAL TAX FORM IRS 990-N

As a small organization that received less than \$50,000 for the year (our annual contributions were \$10,423), our Foundation filed IRS Federal Tax form 990-N e-Postcard and CA State Tax Form FTB 199N for Calendar Year 2023. Additionally, our Foundation filed CA State RRF1 and CT-TR-1 Forms.

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		
2023 Open to Public Inspection			
A For the 2023 Calendar year, or tax year beginning <u>2023-01-01</u> and ending <u>2023-12-31</u>			
<input type="checkbox"/> Check if available <input type="checkbox"/> Terminated for Business <input checked="" type="checkbox"/> Gross receipts are normally \$50,000 or less	C Name of Organization: <u>BRIAN LEWINSTEIN FOUNDATION</u> <u>11177 MONTANA AVENUE,</u> <u>LOS ANGELES, CA, US,</u> <u>90049</u>	D Employee Identification Number <u>83-4224599</u>	
E Website: <u>brianelinsteinfoundation.org</u>	F Name of Principal Officer: <u>Felicia Lewinstein</u> <u>11177 MONTANA AVENUE,</u> <u>LOS ANGELES, CA, US,</u> <u>90049</u>		
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.			

2023 STATE TAX FORM CA 199N

 199N e-Postcard	Confirmation Privacy Policy																																							
<p>Print this page for your records. The Confirmation Number below is proof that you successfully filed your 199N e-Postcard.</p> <p>We received your 199N e-Postcard on 3/24/2024 8:52:00 AM.</p> <p>Confirmation Number: 00000424326608403</p> <p>Entity ID: 4243266 Entity Name: BRIAN LEWINSTEIN FOUNDATION</p> <p>Account Period Information</p> <p>Account Period Beginning: 1/1/2023 Account Period Ending: 12/31/2023</p> <p>This is not your entity's first year in business.</p> <p>Your entity has not terminated or gone out of business.</p> <p>Your entity has not changed the account period.</p> <p>Gross Receipts: \$10423</p> <p>This is not an amended return.</p> <p>An IRS Form 1023/1024 is pending.</p> <p>Date IRS Form 1023/1024 filed: 3/24/2024</p>																																								
Print		Log Out																																						
Entity Information FEIN: 834224599 Doing Business As: Website Address: brianelinsteinfoundation.org 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: 818-307-2490 After we process your 199N e-Postcard, you may receive a bill if the three year <u>gross receipt average</u> is greater than the amount allowed for filing a 199N e-Postcard.																																								
STATE OF CALIFORNIA CT-TR-1 PAGE 1 OF 1 MAIL TO: Registry of Charitable Trusts P.O. Box 90000 Sacramento, CA 94203-4470 STREET ADDRESS: 1300 I Street Sacramento, CA 95814 (916) 261-4400 WEBSITE ADDRESS: www.oag.ca.gov/charities ANNUAL TREASURER'S REPORT ATTORNEY GENERAL OF CALIFORNIA Section 1258k, California Government Code 11 Cal. Code Regs., Section 301 (FORM CT-TR-1) DEPARTMENT OF JUSTICE PAGE 1 OF 1 (For Registry Use Only) Brian Lewinstein Foundation Name of Organization 11177 Montana Avenue Address (Number and Street) Los Angeles, CA 90049 City or Town, State and ZIP Code State Charity Registration Number CT0264120 Corporation or Organization No. 4243266 Federal Employer I.D. No. 83-4224599 For annual accounting period beginning <u>01 / 01 / 2023</u> ending <u>12 / 31 / 2023</u> BALANCE SHEET <table border="1"><tr><td>ASSETS</td><td>LIABILITIES</td></tr><tr><td>Cash \$ 30,627.00</td><td>Accounts Payable \$</td></tr><tr><td>Savings \$</td><td>Salary Payable \$</td></tr><tr><td>Investment \$</td><td>Other Liabilities \$</td></tr><tr><td>Land/Buildings \$</td><td>TOTAL LIABILITIES \$</td></tr><tr><td>Other Assets \$</td><td></td></tr><tr><td>TOTAL ASSETS \$ 30,627.00</td><td></td></tr></table> FUND BALANCE <table border="1"><tr><td>Total Assets less Total Liabilities \$ 30,627.00</td></tr></table> REVENUE STATEMENT <table border="1"><tr><td>REVENUE</td><td>EXPENSES</td></tr><tr><td>Cash Contributions \$ 10,423.00</td><td>Compensation of Officers/Directors \$</td></tr><tr><td>Noncash Contributions \$</td><td>Compensation of Staff \$</td></tr><tr><td>Program Revenue \$</td><td>Fundraising Expenses \$</td></tr><tr><td>Investment \$</td><td>Rent \$</td></tr><tr><td>Special Events \$</td><td>Utilities \$</td></tr><tr><td>Other Revenue \$</td><td>Supplies/Postage \$</td></tr><tr><td>TOTAL REVENUE \$ 10,423.00</td><td>Insurance \$ 1,038.00</td></tr><tr><td></td><td>Other Expenses \$ 29,589.00</td></tr><tr><td>NET REVENUE</td><td>TOTAL EXPENSES \$ 30,627.00</td></tr><tr><td>Total Revenue less Total Expenses \$ -20,204.00</td><td></td></tr></table> <p>I hereby declare under penalty of perjury that I have examined this report, including accompanying documents, and, to the best of my knowledge and belief, the content is true, correct and complete and I am authorized to sign.</p> <p> Michael Barak Signature of Authorized Agent</p> <p>Michael Barak Printed Name</p> <p>CFO Title Date 3/24/2024</p>				ASSETS	LIABILITIES	Cash \$ 30,627.00	Accounts Payable \$	Savings \$	Salary Payable \$	Investment \$	Other Liabilities \$	Land/Buildings \$	TOTAL LIABILITIES \$	Other Assets \$		TOTAL ASSETS \$ 30,627.00		Total Assets less Total Liabilities \$ 30,627.00	REVENUE	EXPENSES	Cash Contributions \$ 10,423.00	Compensation of Officers/Directors \$	Noncash Contributions \$	Compensation of Staff \$	Program Revenue \$	Fundraising Expenses \$	Investment \$	Rent \$	Special Events \$	Utilities \$	Other Revenue \$	Supplies/Postage \$	TOTAL REVENUE \$ 10,423.00	Insurance \$ 1,038.00		Other Expenses \$ 29,589.00	NET REVENUE	TOTAL EXPENSES \$ 30,627.00	Total Revenue less Total Expenses \$ -20,204.00	
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SIGNIFICANT ACCOUNTING POLICIES

NonProfit 501(C)(3) Organization: Brian Lewinstein 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 Lewinstein 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.

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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.

COMPANY INFORMATION

BOARD OF DIRECTORS



FELICIA LEWINSTEIN
CEO & President



MICHAEL BARAK
CFO & Treasurer



RANDEE BARAK
Board Director & Secretary



MARC LEWINSTEIN
Board Trustee



JENNA FLORICEL LEWINSTEIN
Board Trustee



BRIAN K. LEWINSTEIN
Our Inspiration

CORPORATE INFORMATION

Company	Brian Lewinstein Foundation
Address	11177 Montana Avenue, Los Angeles, CA 90049
Phone	310.472.1116
Website	https://brianlewinsteinfoundation.org
Email	info@brianlewinsteinfoundation.org / lewinstein@brianlewinsteinfoundation.org
Corporation	FEIN #83-4224599 / CA Corp #4243266 / CA Registry Charitable Trusts #CT0264120



Brian Lewinstein **FOUNDATION**

ANNUAL REPORT 2024



*Make a
difference*

OUR FOUNDATION

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COMPANY INFORMATION

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OUR FOUNDATION

Welcome from our CEO & President

Dear Family and Friends,

Welcome to the 2024 Annual Report of the Brian Lewinstein Foundation. Once again, thank you for your support of Brian and our family's foundation.

The results of the presidential election of 2024 make clear that this foundation is vitally important for all of us. With your help, we're providing new attorneys with the means to be able to choose careers protecting the rights of others. With crushing student debt, many of us would seek more lucrative careers in the private sector instead of following a passion to stand for justice. We are grateful to them.

Our democracy, fundamentally based on three co-equal branches of government, is under attack. Congress has all but abdicated its responsibilities to an all-powerful executive branch. Our last hope lies with the courts. With individual judges threatened with impeachment or dragged online for any ruling not to the liking of the party in power, we are living in dangerous times indeed. If we are to remain a country of laws, everyone needs to respect an independent judiciary. If not, we can imagine a scenario where due process is thrown out the window and innocent people will surely suffer.

How can we help? In Brian's application to Berkeley Law School, he stated, *"the Country needs people who are persistent, who are willing to chip away, bit by bit, who burn with a desire to disrupt unjust status quo. It needs people with the tools to effect change, who see things as they are but refuse to give up on ever getting closer to how they should be."*

Please take a moment and recognize our impressive recipients. They are the people Brian was talking about. And we need them.

Thank you to all who support this foundation and Brian's legacy. Thank you for Making a Difference.

With gratitude,



Felicia Lewinstein, President & CEO

Brian Lewinstein Foundation

May 2025

Our Recipients

**Brian Lewinstein Social Justice Scholarship
Berkeley Law School**



Vanessa
Hernandez



Kara L.
Gordon



Alexis
Guillermo Buz



Joy
Navarro



Chloe
Pan



Ishvaku
Vashishtha



Angelica
Rodriguez



Amber M.
Jimenez



Jack
Donahue



Nazeerah M.
Ali



Matthew
Fernandes



Magarita
Akopyan



Nick
Delehanty

**Brian Lewinstein Youth Justice Fellowship
Equal Justice America & East Bay Community Law Center**



Yasmine
Tager



Shazzy
Kamali



Kaya
McRuer

For Brian

Brian was a regular guy who had enormous gifts to share with the world. He was unique in his combination of intellect, sensitivity, quiet humor & unpretentiousness. Committed to social justice issues, Brian looked forward to a career in public interest law helping underserved communities. His days with us were too few, but they were filled with life, love and purpose. Brian left us suddenly and far too soon in a tragic hiking accident in 2018. He was 23.

Created to celebrate his memory, the Brian Lewinstein Foundation supports social justice advocates. Our mission is to empower people and programs dedicated to a more just, equitable society. We connect donors for social action with aspiring change agents and institutions dedicated to making a difference. Brian's days of social justice action have passed, but his legacy lives on with your support.

We are fortunate to support our partners at Equal Justice America and East Bay Community Law Center. These two organizations and the fellowship they created in Brian's name make real the work that Brian had hoped to do. Together with Berkeley Law School, where Brian had completed his first year of law school before his passing, his name and legacy live on.

Donations to the Brian Lewinstein Foundation fund two nonprofit programs:



Brian Lewinstein Social Justice Scholarship: This scholarship presents Berkeley Law Students, committed to pursuing a career in public interest and social justice, with an annual gift. Established in August 2018 by Brian's grandmother, Marlene Newell, the scholarship honors Brian's memory, a member of the Berkeley Law Class of 2020.



Brian Lewinstein Youth Justice Fellowship: This program, created by EJA and EBCLC, offers a \$130,000, two-year fellowship to a graduating Berkeley Law student to work full-time serving and empowering young people at risk of entering the juvenile justice system. The position honors Brian's memory, a UC Berkeley Law student and Equal Justice America Fellow at the East Bay Community Law Center the Summer of 2018.

FINANCIAL SUMMARY

Financial Highlights

In 2024, the Brian Lewinstein Foundation received a total of \$31,075 in donations. We paid out \$20,000 in grants directly contributing to the two nonprofit programs in Brian's name, specifically The Brian Lewinstein Youth Justice EJA Fellowship at EBCLC & The Brian Lewinstein Social Justice Scholarship at Berkeley Law.

Our Foundation distributed donations we received to our three partners as follows:

Equal Justice America	\$8,000
East Bay Community Law Center	\$10,000
Berkeley Law	\$2,000*

*In addition to scholarship funds distributed annually from the original \$100,000 endowment.

Our Board continues to dedicate 100% of the Public Support donations to the two nonprofit programs in Brian's name. We want to make sure our donor contributions go to our nonprofit partners, not our overhead. In 2024, all operating costs were covered by contributions donated by the Board of Directors.

BRIAN LEWINSTEIN FOUNDATION

Statement of Income P&L

STATEMENT OF COMPREHENSIVE INCOME - PROFITS & LOSSES		
Year Ending December 31, 2024		
Assets at Beginning of Year, 01/01/2024		\$ 30,627
Revenue		
Contributions & Gifts - Public Support Donations		25,995
Contributions & Gifts - Board of Trustees		5,080
(Donations and Pledge)		
Total Revenue		\$ 31,075
Expenses		
Grants Paid - Charitable Donations		
Equal Justice America		8,000
East Bay Community Law Center		10,000
Berkeley Law School		2,000
Other Expenses - Operating Costs		
Office Supplies - Software, Website, Filing Fees		\$ 3,330
Insurance		963
PayPal Fees		296
Total Expenses		\$ 24,589
Assets at End of Year, 12/31/2024		\$ 37,113

Statement of Financial Position

STATEMENT OF FINANCIAL POSITION		
Year Ending December 31, 2024		
ASSETS		
Cash & Savings		
Wells Fargo Bank		\$ 34,263
Donation Pledge from BOD		2,500
PayPal		350
Total Assets		\$ 37,113
LIABILITIES & NET ASSETS		
Liabilities		0
Total Liabilities & Net Assets		\$ 37,113

2024 Tax Return Filings

We are a small organization that received less than \$50,000 for this calendar year. Our annual contributions were \$31,075 in 2024. The Foundation filed IRS Federal Tax form 990-N e-Postcard and CA State Tax Form FTB 199N for Calendar Year 2024. Additionally, our Foundation filed CA State RRF1 and CT-TR-1 Forms with the Office of the Attorney General.

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 2024 Form 990-N (e-Postcard)

Tax Period:

2024 (01/01/2024-12/31/2024)

EIN:

83-4224599

Organization Name (Doing Business as):

BRIAN LEWINSTEIN FOUNDATION

Mailing Address:

11177 Montana Ave
Los Angeles, CA 90049
United States

Principal Officer's Name and Address:

Felicia Lewinstein

11177 Montana Avenue
Los Angeles, CA 90049
United States

Gross receipts not greater than:

\$50,000

Organization has terminated:

No

Website URL:

Brianlewinsteinfoundation.org



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0540

Entity Status Letter

Date: 4/26/2025

ESL ID: 5867592232

Why You Received This Letter

According to our records, the following entity information is true and accurate as of the date of this letter.

Entity ID: 4243266

Entity Name: BRIAN LEWINSTEIN FOUNDATION

1. The entity is in good standing with the Franchise Tax Board.
 2. The entity is **not** in good standing with the Franchise Tax Board.
 3. The entity is currently exempt from tax under Revenue and Taxation Code (R&TC) Section 23701 d.
 4. We do not have current information about the entity.
 5. The entity was administratively dissolved/cancelled on through the Franchise Tax Board Administrative Dissolution process.

Important Information

- This information does not necessarily reflect the entity's current legal or administrative status with any other agency of the state of California or other governmental agency or body.
- If the entity's powers, rights, and privileges were suspended or forfeited at any time in the past, or if the entity did business in California at a time when it was not qualified or not registered to do business in California, this information does not reflect the status or voidability of contracts made by the entity in California during the period the entity was suspended or forfeited (R&TC Sections 23304.1, 23304.5, 23305a, 23305.1).
- The entity certificate of revivor may have a time limitation or may limit the functions the revived entity can perform, or both (R&TC Section 23305b).

Connect With Us

Web: ftb.ca.gov

Phone: 800-852-5711 from 7 a.m. to 5 p.m. weekdays, except state holidays

916-845-6500 from outside the United States

California

Relay Service: 711 or 800-735-2929 (For persons with hearing or speech impairments)

FTB 4263A WEB (REV 12-2019)

Significant Accounting Policies

Nonprofit 501(C)(3) Organization

Brian Lewinstein 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 Lewinstein 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.

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. Registered 501(c)(3) charities are eligible to pay just 1.99% + \$0.49 per transaction.

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.

Our Board



Felicia Lewinstein
CEO & President



Michael Barak
CFO & Treasurer



Randee Barak
Director & Secretary



Marc Lewinstein
Board Trustee



Jenna Floricel Lewinstein
Board Trustee

Corporate Information

Company	Brian Lewinstein Foundation
Address	11177 Montana Avenue, Los Angeles, CA 90049
Phone	310.472.1116
Website	https://brianlewinsteinfoundation.org
Email	info@brianlewinsteinfoundation.org / lewinstein@brianlewinsteinfoundation.org
Corporation	FEIN #83-4224599 / CA Corp #4243266 / CA Registry Charitable Trusts #CT0264120

make a difference

Brian said, "Not everyone can spend their life's work pursuing social justice. However, all of us can make a small contribution to those who do."

He believed he could Make a Difference. And he has. Donate to the Brian Lewinstein Foundation. Together, we can Make a Difference.

In Loving Memory,
1995 - 2018

