

Form **990-PF**
 Department of the Treasury
 Internal Revenue Service

Return of Private Foundation
or Section 4947(a)(1) Trust Treated as Private Foundation
 ▶ Do not enter social security numbers on this form as it may be made public.
 ▶ Go to www.irs.gov/Form990PF for instructions and the latest information.

OMB No 1545-0052
2018
Open to Public Inspection

For calendar year 2018, or tax year beginning 01-01-2018, and ending 12-31-2018

Name of foundation THE RICHARD DIEBENKORN FOUNDATION		A Employer identification number 26-1517545
Number and street (or P O box number if mail is not delivered to street address) 3214 COLLEGE AVENUE	Room/suite	B Telephone number (see instructions) (510) 428-1400
City or town, state or province, country, and ZIP or foreign postal code BERKELEY, CA 94705		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col (c), line 16) ▶ \$ 67,879,750	J Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I Analysis of Revenue and Expenses <i>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))</i>		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)	25,092,100			
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities				
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	456,806			
	b Gross sales price for all assets on line 6a	3,262,287			
	7 Capital gain net income (from Part IV, line 2)		456,806		
	8 Net short-term capital gain			0	
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less Cost of goods sold					
c Gross profit or (loss) (attach schedule)					
11 Other income (attach schedule)	5,816	0	5,816		
12 Total. Add lines 1 through 11	25,554,722	456,806	5,816		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	90,000	18,000	0	72,000
	14 Other employee salaries and wages	544,609	108,922	0	435,687
	15 Pension plans, employee benefits	34,069	6,814	0	27,255
	16a Legal fees (attach schedule)	2,560	0	0	2,560
	b Accounting fees (attach schedule)	186,178	37,236	0	148,942
	c Other professional fees (attach schedule)	55,211	0	0	55,211
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	50,587	0	0	50,587
	19 Depreciation (attach schedule) and depletion	20,890	0	0	
	20 Occupancy	124,494	0	0	124,494
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	325,179	0	0	367,861
	24 Total operating and administrative expenses. Add lines 13 through 23	1,433,777	170,972	0	1,284,597
	25 Contributions, gifts, grants paid	6,500			6,500
26 Total expenses and disbursements. Add lines 24 and 25	1,440,277	170,972	0	1,291,097	
27 Subtract line 26 from line 12					
a Excess of revenue over expenses and disbursements	24,114,445				
b Net investment income (if negative, enter -0-)		285,834			
c Adjusted net income (if negative, enter -0-)			5,816		

Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing	1,087,883	2,002,454	2,002,454
	2 Savings and temporary cash investments			
	3 Accounts receivable ▶ <u>27,300</u>			
	Less allowance for doubtful accounts ▶ _____	130,000	27,300	27,300
	4 Pledges receivable ▶ _____			
	Less allowance for doubtful accounts ▶ _____			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7 Other notes and loans receivable (attach schedule) ▶ _____			
	Less allowance for doubtful accounts ▶ _____			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges	38,990	42,490	42,490
	10a Investments—U S and state government obligations (attach schedule)			
	b Investments—corporate stock (attach schedule)			
	c Investments—corporate bonds (attach schedule)			
	11 Investments—land, buildings, and equipment basis ▶ _____			
Less accumulated depreciation (attach schedule) ▶ _____				
12 Investments—mortgage loans				
13 Investments—other (attach schedule)				
14 Land, buildings, and equipment basis ▶ <u>48,032</u>				
Less accumulated depreciation (attach schedule) ▶ <u>24,401</u>	19,586	23,631	23,631	
15 Other assets (describe ▶ _____)	51,826,804	87,359,247	65,783,875	
16 Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	53,103,263	89,455,122	67,879,750	
Liabilities	17 Accounts payable and accrued expenses	30,205	21,043	
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ▶ _____)	63,681	53,986	
	23 Total liabilities (add lines 17 through 22)	93,886	75,029	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds	0	0	
	28 Paid-in or capital surplus, or land, bldg , and equipment fund	0	0	
29 Retained earnings, accumulated income, endowment, or other funds	0	0		
30 Total net assets or fund balances (see instructions)	53,009,377	89,380,093		
31 Total liabilities and net assets/fund balances (see instructions) .	53,103,263	89,455,122		

Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	53,009,377
2 Enter amount from Part I, line 27a	2	24,114,445
3 Other increases not included in line 2 (itemize) ▶ _____	3	12,256,271
4 Add lines 1, 2, and 3	4	89,380,093
5 Decreases not included in line 2 (itemize) ▶ _____	5	0
6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30 .	6	89,380,093

Part IV Capital Gains and Losses for Tax on Investment Income

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

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 3,262,287		2,805,481	456,806
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a			456,806
b			
c			
d			
e			

2 Capital gain net income or (net capital loss)	2	456,806
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8	3	0

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? Yes No
 If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year, see instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2017	1,742,869	659,160	2.644076
2016	1,795,487	1,076,919	1.667244
2015	1,253,020	1,288,812	0.972229
2014	1,353,835	463,152	2.923090
2013	900,262	502,165	1.792761

2 Total of line 1, column (d)	2	9.999400
3 Average distribution ratio for the 5-year base period—divide the total on line 2 by 5.0, or by the number of years the foundation has been in existence if less than 5 years	3	1.999880
4 Enter the net value of noncharitable-use assets for 2018 from Part X, line 5	4	1,931,171
5 Multiply line 4 by line 3	5	3,862,110
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	2,858
7 Add lines 5 and 6	7	3,864,968
8 Enter qualifying distributions from Part XII, line 4	8	1,291,097

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.

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

Table with 11 rows for excise tax calculations. Includes categories like 'Exempt operating foundations', 'Domestic foundations', and 'Tax based on investment income'. Total amount owed is 20,423.

Part VII-A Statements Regarding Activities

Table with 10 rows for activity statements. Questions include 'Did the foundation attempt to influence any national, state, or local legislation?', 'Did it spend more than \$100 for political purposes?', and 'Did the foundation have at least \$5,000 in assets?'. Includes 'Yes' and 'No' columns.

Part VII-A Statements Regarding Activities (continued)

Table with 3 columns: Question, Yes, No. Rows 11-14 regarding controlled entities, distributions, public inspection, and books in care.

Located at 3214 COLLEGE AVENUE BERKELEY CA ZIP+4 94705

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —check here and enter the amount of tax-exempt interest received or accrued during the year.

Table with 3 columns: Question, Yes, No. Row 16 regarding interest in foreign countries.

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

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

Main table with 3 columns: Question, Yes, No. Rows 1a-4b regarding Form 4720 exceptions and requirements.

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

5a During the year did the foundation pay or incur any amount to				
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No		
(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No		
(3) Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No		
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions.	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No		
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No		
b If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions.			5b	
Organizations relying on a current notice regarding disaster assistance check here.		▶ <input type="checkbox"/>		
c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? If "Yes," attach the statement required by Regulations section 53.4945–5(d)	<input type="checkbox"/> Yes	<input type="checkbox"/> No		
6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	6b	No
b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870				
7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	7b	
b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?				
8 Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment during the year?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No		

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation. See instructions

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
See Additional Data Table				

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

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
ANDREA L LIGUORI 3214 COLLEGE AVENUE BERKELEY, CA 94705	MANAGING DIRECTOR 40 00	131,523	12,950	0
DAISY M HOLMAN 3214 COLLEGE AVENUE BERKELEY, CA 94705	HEAD OF ARCHIVES 40 00	106,485	2,250	0
RAKIA FABER 3214 COLLEGE AVENUE BERKELEY, CA 94705	COLLECT MGR/REGIST 40 00	85,105	8,814	0
ANGELA R DOCTOR 3214 COLLEGE AVENUE BERKELEY, CA 94705	EXEC ADMIN 40 00	80,473	5,783	0
MICHAEL WALKER 3214 COLLEGE AVENUE BERKELEY, CA 94705	VISUAL RESOURCES SPE 40 00	75,499	1,000	0
Total number of other employees paid over \$50,000.			▶	1

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
ANCHIN BLOCK & ANCHIN LLP 1375 BROADWAY NEW YORK, NY 10018	ACCOUNTING	186,178
BRENT JONES 1486 AVON PARK TERRACE LOS ANGELES, CA 90026	ADVERTISING	54,750

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

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc

	Expenses
1 CATALOGUING AND MAINTAINING THE ARTISTIC WORKS OF RICHARD DIEBENKORN (AMERICAN, 1922-1993) THE ARTISTIC IMAGES ARE MADE AVAILABLE TO THIRD PARTIES FOR EDUCATIONAL PURPOSES	1,284,597
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2

	Amount
1 NONE	0
2	
All other program-related investments See instructions	
3	0
Total. Add lines 1 through 3	0

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a	Average monthly fair market value of securities.	1a	0
b	Average of monthly cash balances.	1b	1,960,580
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	1,960,580
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	0
2	Acquisition indebtedness applicable to line 1 assets.	2	0
3	Subtract line 2 from line 1d.	3	1,960,580
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	29,409
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4.	5	1,931,171
6	Minimum investment return. Enter 5% of line 5.	6	96,559

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here and do not complete this part.)

1	Minimum investment return from Part X, line 6.	1	
2a	Tax on investment income for 2018 from Part VI, line 5.	2a	
b	Income tax for 2018 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	
3	Distributable amount before adjustments. Subtract line 2c from line 1.	3	
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	
6	Deduction from distributable amount (see instructions).	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1.	7	

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes		
a	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26.	1a	1,291,097
b	Program-related investments—total from Part IX-B.	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4.	4	1,291,097
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b. See instructions.	5	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	1,291,097

Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2017	(c) 2017	(d) 2018
1 Distributable amount for 2018 from Part XI, line 7				
2 Undistributed income, if any, as of the end of 2018				
a Enter amount for 2017 only.				
b Total for prior years 20___, 20___, 20___				
3 Excess distributions carryover, if any, to 2018				
a From 2013.				
b From 2014.				
c From 2015.				
d From 2016.				
e From 2017.				
f Total of lines 3a through e.				
4 Qualifying distributions for 2018 from Part XII, line 4 ▶ \$ _____				
a Applied to 2017, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see instructions).				
c Treated as distributions out of corpus (Election required—see instructions).				
d Applied to 2018 distributable amount.				
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2018 (If an amount appears in column (d), the same amount must be shown in column (a))				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.				
d Subtract line 6c from line 6b Taxable amount—see instructions				
e Undistributed income for 2017 Subtract line 4a from line 2a Taxable amount—see instructions				
f Undistributed income for 2018 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2019				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions).				
8 Excess distributions carryover from 2013 not applied on line 5 or line 7 (see instructions).				
9 Excess distributions carryover to 2019. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9				
a Excess from 2014.				
b Excess from 2015.				
c Excess from 2016.				
d Excess from 2017.				
e Excess from 2018.				

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2018, enter the date of the ruling. 2009-04-22

b Check box to indicate whether the organization is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

	Tax year				(e) Total
	(a) 2018	(b) 2017	(c) 2016	(d) 2015	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	5,816	906	0	0	6,722
b 85% of line 2a	4,944	770	0	0	5,714
c Qualifying distributions from Part XII, line 4 for each year listed	1,291,097	1,742,869	1,795,487	1,253,020	6,082,473
d Amounts included in line 2c not used directly for active conduct of exempt activities	6,500	241,750	1,000	4,230	253,480
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c	1,284,597	1,501,119	1,794,487	1,248,790	5,828,993
3 Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test—enter					
(1) Value of all assets					0
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)			0		0
b "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed.	64,373	21,972	35,897	42,961	165,203
c "Support" alternative test—enter					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					0
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii).					0
(3) Largest amount of support from an exempt organization					0
(4) Gross investment income					0

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

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

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

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

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

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

b The form in which applications should be submitted and information and materials they should include

c Any submission deadlines

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

Part XV Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i> INTERNATIONAL FOUNDATION FOR ART RESEARCH INC 500 FIFTH AVE STE 935 NEW YORK, NY 10110	NONE	PC	GENERAL PURPOSE	1,000
THE ASPEN INSTITUTE 2300 N STREET NW SUITE 700 WASHINGTON, DC 20037	NONE	PC	GENERAL PURPOSE	5,000
VOICE IN CONTEMPORARY ART 70 WASHINGTON SQUARE SOUTH NEW YORK, NY 10012	NONE	PC	GENERAL PURPOSE	500
Total				▶ 3a
b <i>Approved for future payment</i>				
Total				▶ 3b

Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

Part XVII

1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a Transfers from the reporting foundation to a noncharitable exempt organization of

- (1) Cash.
- (2) Other assets.

	Yes	No
1a(1)		No
1a(2)		No
b Other transactions		
(1) Sales of assets to a noncharitable exempt organization.		No
(2) Purchases of assets from a noncharitable exempt organization.		No
(3) Rental of facilities, equipment, or other assets.		No
(4) Reimbursement arrangements.		No
(5) Loans or loan guarantees.		No
(6) Performance of services or membership or fundraising solicitations.		No
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.		No

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

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

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (other than section 501(c)(3)) or in section 527? Yes No

b If "Yes," complete the following schedule

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

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.

Sign Here

***** 2019-11-12 *****
 Signature of officer or trustee Date Title

May the IRS discuss this return with the preparer shown below (see instr)? Yes No

Paid Preparer Use Only

Print/Type preparer's name BARRY LIEBERMAN	Preparer's Signature	Date 2019-11-12	Check if self-employed <input type="checkbox"/>	PTIN P01264445
Firm's name ▶ ANCHIN BLOCK & ANCHIN LLP				Firm's EIN ▶ 13-0436940
Firm's address ▶ 1375 BROADWAY NEW YORK, NY 100187001				Phone no (212) 840-3456

Form 990FP Part VIII Line 1 - List all officers, directors, trustees, foundation managers and their compensation

(a) Name and address	Title, and average hours per week (b) devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	Expense account, (e) other allowances
STEVEN A NASH 3214 COLLEGE AVENUE BERKELEY, CA 94705	PRESIDENT-DIRECTOR 1 00	0	0	0
COLIN B BAILEY 3214 COLLEGE AVENUE BERKELY, CA 94705	DIRECTOR 1 00	0	0	0
RICHARD GRANT 3214 COLLEGE AVENUE BERKELEY, CA 94705	EXECUTIVE DIRECTOR 40 00	90,000	0	0
DAVID WATTS 3214 COLLEGE AVENUE BERKELEY, CA 94705	DIRECTOR 1 00	0	0	0
GEOFFREY THOMAS 3214 COLLEGE AVENUE BERKELEY, CA 94705	DIRECTOR 1 00	0	0	0
MICHAEL W WILSEY 3214 COLLEGE AVENUE BERKELEY, CA 94705	DIRECTOR 1 00	0	0	0
LEAH LEVY 3214 COLLEGE AVENUE BERKELEY, CA 94705	DIRECTOR 1 00	0	0	0
SARAH C BANCROFT 3214 COLLEGE AVENUE BERKELEY, CA 94705	DIRECTOR 1 00	0	0	0
BENJAMIN GRANT 3214 COLLEGE AVENUE BERKELEY, CA 94705	DIRECTOR 1 00	0	0	0
REBECCA RABINOW 3214 COLLEGE AVENUE BERKELEY, CA 94705	DIRECTOR 1 00	0	0	0

TY 2018 Accounting Fees Schedule**Name:** THE RICHARD DIEBENKORN FOUNDATION**EIN:** 26-1517545

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING AND TAX RETURN PREPARATION FEES	186,178	37,236	0	148,942

TY 2018 All Other Program Related Investments Schedule**Name:** THE RICHARD DIEBENKORN FOUNDATION**EIN:** 26-1517545**Category****Amount**

NONE

0

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2018 Depreciation Schedule

Name: THE RICHARD DIEBENKORN FOUNDATION

EIN: 26-1517545

Depreciation Schedule

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
FURNISHINGS	2013-06-23	221	144	SL	7 000000000000	32	0	32	
COMPUTER	2013-09-06	669	575	SL	5 000000000000	94	0	94	
EQUIPMENT	2013-03-19	1,620	1,539	SL	5 000000000000	81	0	81	
TELEPHONE	2014-10-21	1,558	706	SL	7 000000000000	223	0	223	
DESKS	2014-10-28	610	276	SL	7 000000000000	87	0	87	
CHAIRS	2014-10-29	420	190	SL	7 000000000000	60	0	60	
WINDOW COVERINGS	2014-11-25	1,947	857	SL	7 000000000000	278	0	278	
MONITOR	2014-10-30	156	97	SL	5 000000000000	31	0	31	
MONITOR	2014-10-31	156	97	SL	5 000000000000	31	0	31	
MONITORS	2014-10-31	156	97	SL	5 000000000000	31	0	31	
CABINETS	2014-08-20	2,967	1,307	SL	7 000000000000	424	0	424	
CABINETS	2014-09-10	796	351	SL	7 000000000000	114	0	114	
MONITORS	2014-02-05	1,855	1,144	SL	5 000000000000	371	0	371	
MONITORS	2014-06-10	729	450	SL	5 000000000000	146	0	146	
MONITORS	2014-06-11	1,587	977	SL	5 000000000000	317	0	317	
MONITORS	2014-12-01	1,987	1,224	SL	5 000000000000	397	0	397	
MONITORS	2014-06-13	640	395	SL	5 000000000000	128	0	128	
DESKS	2015-06-04	4,527	1,348	SL	7 000000000000	647	0	647	
DESKS	2015-07-15	1,376	410	SL	7 000000000000	197	0	197	
FURNITURE	2015-07-21	3,115	927	SL	7 000000000000	445	0	445	

Depreciation Schedule

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
LOBBY FURNITURE	2015-10-08	2,547	758	SL	7 0000000000000	364	0	364	
MONITORS/STANDS	2015-01-09	1,962	1,160	SL	5 0000000000000	392	0	392	
CABINETS	2015-01-22	1,215	507	SL	7 0000000000000	174	0	174	
MONITORS/STANDS	2015-05-27	2,460	1,271	SL	5 0000000000000	492	0	492	
FURNITURE	2016-01-17	1,802	729	SL	7 0000000000000	236	0	236	
COPYRIGHTS	2011-09-03	728,277	98,035	SL	52 0000000000000	14,005	0	14,005	
LAPTOP	2018-03-08	1,023		SL	5 0000000000000	102	0	102	
LAPTOP	2018-05-08	2,037		SL	5 0000000000000	204	0	204	
LAPTOP	2018-07-12	2,184		SL	5 0000000000000	218	0	218	
LAPTOP	2018-08-03	2,391		SL	5 0000000000000	239	0	239	
LAPTOP	2018-12-19	1,965		SL	5 0000000000000	197	0	197	
LAPTOP	2018-12-21	1,331		SL	5 0000000000000	133	0	133	

TY 2018 General Explanation Attachment**Name:** THE RICHARD DIEBENKORN FOUNDATION**EIN:** 26-1517545**General Explanation Attachment**

Identifier	Return Reference	Explanation	
1	RECONCILIATION OF FIXED ASSET AND A/D	PART II, LINE 14	FIXED ASSETS PER DEPRECIATION SCHEDULE 776,286LESS COPY RIGHTS <728,277>PLUS ROUNDING ADJUSTMENT 23TOTAL FIXED ASSETS REPORTED ON PART II, LINE 14 48,032 ACCUMULATED DEPRECIATION PER DEPRECIATION SCHEDULE 136,461LESS COPY RIGHTS ACCUMULATED AMORTIZATION <112,030>LESS ROUNDING ADJUSTMENT <30>TOTAL A/D REPORTED ON PART II, LINE 14 24,401

**TY 2018 Land, Etc.
Schedule**

Name: THE RICHARD DIEBENKORN FOUNDATION

EIN: 26-1517545

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
FURNISHINGS	221	176	45	
COMPUTER	669	669	0	
EQUIPMENT	1,620	1,620	0	
TELEPHONE	1,558	929	629	
DESKS	610	363	247	
CHAIRS	420	250	170	
WINDOW COVERINGS	1,947	1,135	812	
MONITOR	156	128	28	
MONITOR	156	128	28	
MONITORS	156	128	28	
CABINETS	2,967	1,731	1,236	
CABINETS	796	465	331	
MONITORS	1,855	1,515	340	
MONITORS	729	596	133	
MONITORS	1,587	1,294	293	
MONITORS	1,987	1,621	366	
MONITORS	640	523	117	
DESKS	4,527	1,995	2,532	
DESKS	1,376	607	769	
FURNITURE	3,115	1,372	1,743	
LOBBY FURNITURE	2,547	1,122	1,425	
MONITORS/STANDS	1,962	1,552	410	
CABINETS	1,215	681	534	
MONITORS/STANDS	2,460	1,763	697	
FURNITURE	1,802	965	837	
COPYRIGHTS	728,277	112,040	616,237	
LAPTOP	1,023	102	921	
LAPTOP	2,037	204	1,833	
LAPTOP	2,184	218	1,966	
LAPTOP	2,391	239	2,152	

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
LAPTOP	1,965	197	1,768	
LAPTOP	1,331	133	1,198	

TY 2018 Legal Fees Schedule**Name:** THE RICHARD DIEBENKORN FOUNDATION**EIN:** 26-1517545

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
LEGAL FEES IN CONNECTION WITH EXEMPT PURPOSES	2,560	0	0	2,560

TY 2018 Other Assets Schedule**Name:** THE RICHARD DIEBENKORN FOUNDATION**EIN:** 26-1517545**Other Assets Schedule**

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
ACCUMULATED AMORTIZ-COPYRIGHTS	-98,030	-112,030	-112,030
OTHER ASSETS	4,513	2,281	2,281
COPYRIGHTS	728,277	728,277	728,277
WORKS OF ART - R DIEBENKORN	51,192,044	86,740,719	65,165,347

TY 2018 Other Expenses Schedule**Name:** THE RICHARD DIEBENKORN FOUNDATION**EIN:** 26-1517545**Other Expenses Schedule**

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ADVERTISING	56,493	0	0	56,493
ALARM SYSTEMS	614	0	0	614
INSURANCE	93,683	0	0	93,683
BUSINESS REGISTRATION FEES	290	0	0	290
BANK CHARGES	114	0	0	114
OFFICE EQUIPMENT RENTAL	96	0	0	96
JANITORIAL SERVICE	11,220	0	0	11,220
REPAIRS AND MAINTENANCE	5,052	0	0	5,052
POSTAGE, MAILING SERVICE	17,448	0	0	17,448
SUPPLIES	15,201	0	0	15,201

Other Expenses Schedule

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
TELEPHONE	25,489	0	0	25,489
MEMBERSHIPS AND DUES	2,666	0	0	2,666
TRAVEL EXPENSES	74,291	0	0	74,291
BOOKS,SUBSCRIPTIONS,REFERENCE	5,300	0	0	5,300
ADDBACK OF PY ACCRUED EXPENSES	0	0	0	63,662
LESS CY ACCRUED EXPENSES	0	0	0	-20,980
PENSION ADMINISTRATION FEES	1,575	0	0	1,575
PAYROLL SERVICE FEES	389	0	0	389
FRAMING EXPENSES	15,258	0	0	15,258

TY 2018 Other Income Schedule**Name:** THE RICHARD DIEBENKORN FOUNDATION**EIN:** 26-1517545**Other Income Schedule**

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
EXEMPT FUNCTION INCOME - CATALOGUE RAISONNE	921		921
ART ROYALTY INCOME	3,395		3,395
EXEMPT FUNCTION INCOME - USE OF ARTISTIC IMAGES	1,500		1,500

TY 2018 Other Increases Schedule**Name:** THE RICHARD DIEBENKORN FOUNDATION**EIN:** 26-1517545

Description	Amount
BOOK/TAX ADJ ON VALUE OF ARTWORK CONTRIBUTION	12,256,271

TY 2018 Other Liabilities Schedule**Name:** THE RICHARD DIEBENKORN FOUNDATION**EIN:** 26-1517545

Description	Beginning of Year - Book Value	End of Year - Book Value
PAYROLL LIABILITIES	60,615	41,845
CREDIT CARD PAYABLE	3,066	141
SHIPPING DEPOSIT	0	12,000

TY 2018 Other Professional Fees Schedule**Name:** THE RICHARD DIEBENKORN FOUNDATION**EIN:** 26-1517545

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
CONTRACT AND CONSULTING FEES	55,211	0	0	55,211

TY 2018 Taxes Schedule**Name:** THE RICHARD DIEBENKORN FOUNDATION**EIN:** 26-1517545

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
PAYROLL TAXES	50,587	0	0	50,587

Schedule B
(Form 990, 990-EZ,
or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors
▶ Attach to Form 990, 990-EZ, or 990-PF
▶ Go to www.irs.gov/Form990 for the latest information

OMB No 1545-0047
2018

Name of the organization
THE RICHARD DIEBENKORN FOUNDATION

Employer identification number
26-1517545

Organization type (check one)

Filers of:

Section:

Form 990 or 990-EZ

- 501(c)() (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization

Form 990-PF

- 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

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

Special Rules

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

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

Name of organization THE RICHARD DIEBENKORN FOUNDATION	Employer identification number 26-1517545
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Part I **Contributors** (See instructions) Use duplicate copies of Part I if additional space is needed

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	DIEBENKORN SURVIVOR'S TRUST 1169 RIVER PINE CIRCLE PETALUMA, CA 94954	\$ 25,063,158	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> <small>(Complete Part II for noncash contributions)</small>
2	DIEBENKORN SURVIVOR'S TRUST 1169 RIVER PINE CIRCLE PETALUMA, CA 94954	\$ 28,642	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II for noncash contributions)</small>
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II for noncash contributions)</small>
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II for noncash contributions)</small>
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II for noncash contributions)</small>
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II for noncash contributions)</small>
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II for noncash contributions)</small>

Name of organization
 THE RICHARD DIEBENKORN FOUNDATION

Employer identification number
 26-1517545

Part II Noncash Property

(See instructions) Use duplicate copies of Part II if additional space is needed			
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
1	CONTRIBUTION OF ARTWORK	\$ 25,063.158	2018-08-02
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
	_____	\$	_____

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

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

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

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

Name of organization THE RICHARD DIEBENKORN FOUNDATION	Employer identification number 26-1517545
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ▶ \$ _____
 Use duplicate copies of Part III if additional space is needed

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

<hr/> <hr/>	(e) Transfer of gift
Transferee's name, address, and ZIP 4	Relationship of transferor to transferee
<hr/> <hr/>	<hr/> <hr/>

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

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