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Return of Private Foundation  
or Section 4947(a)(1) Nonexempt Charitable Trust  
Treated as a Private Foundation

2008

Note. The foundation may be able to use a copy of this return to satisfy state reporting requirements.

For calendar year 2008, or tax year beginning SEP 1, 2008, and ending AUG 31, 2009

G Check all that apply: ☐ Initial return ☐ Final return ☐ Amended return ☐ Address change ☐ Name change

Use the IRS label. Otherwise, print or type. See Specific Instructions

Name of foundation  
**THE HAROLD GRINSPOON CHARITABLE FOUNDATION**

Number and street (or P O box number if mail is not delivered to street address) Room/suite  
**380 UNION STREET**

City or town, state, and ZIP code  
**WEST SPRINGFIELD, MA 01089**

A Employer identification number  
**22-2738277**

B Telephone number  
**(413) 781-0712**

C If exemption application is pending, check here ☐

D 1. Foreign organizations, check here ☐  
2. Foreign organizations meeting the 85% test, check here and attach computation ☐

E If private foundation status was terminated under section 507(b)(1)(A), check here ☐

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

H Check type of organization: ☒ Section 501(c)(3) exempt private foundation  
☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

I Fair market value of all assets at end of year (from Part II, col (c), line 16)  
\$ **2,572,540.** (Part I, column (d) must be on cash basis)

J Accounting method: ☐ Cash ☒ Accrual  
☐ Other (specify) \_\_\_\_\_

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))		(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	980,190.		N/A	
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	1,656.	1,656.		STATEMENT 2
	4 Dividends and interest from securities	87,658.	87,658.		STATEMENT 3
	5a Gross rents	-2,120.	-2,120.		STATEMENT 4
	b Net rental income or (loss)	-2,120.			
	6a Net gain or (loss) from sale of assets not on line 10	-238,018.			STATEMENT 1
	b Gross sales price for all assets on line 6a	559,495.			
	7 Capital gain net income (from Part IV, line 2)		0.		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less: Cost of goods sold					
c Gross profit or (loss)					
11 Other income	77,801.	0.		STATEMENT 5	
12 Total (Add lines 1 through 11)	907,167.	87,194.			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	152,636.	0.		152,636.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees STMT 6	1,316.	0.		1,316.
	b Accounting fees STMT 7	6,340.	3,170.		3,170.
	c Other professional fees STMT 8	47,500.	0.		47,500.
	17 Interest				
	18 Taxes STMT 9	3,745.	174.		0.
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses STMT 10	209,192.	25,241.		175,764.
	24 Total operating and administrative expenses. Add lines 13 through 23	420,729.	28,585.		380,386.
	25 Contributions, gifts, grants paid	635,033.			520,755.
26 Total expenses and disbursements. Add lines 24 and 25	1,055,762.	28,585.		901,141.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	-148,595.				
b Net investment income (if negative, enter -0-)		58,609.			
c Adjusted net income (if negative, enter -0-)			N/A		

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only		Beginning of year	End of year	
				(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash - non-interest-bearing		81,703.	23,010.	23,010.
	2	Savings and temporary cash investments				
	3	Accounts receivable ▶				
		Less: allowance for doubtful accounts ▶				
	4	Pledges receivable ▶				
		Less: allowance for doubtful accounts ▶				
	5	Grants receivable				
	6	Receivables due from officers, directors, trustees, and other disqualified persons				
	7	Other notes and loans receivable ▶	23,353.			
		Less: allowance for doubtful accounts ▶			23,353.	23,353.
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges				
	10a	Investments - U.S. and state government obligations				
	b	Investments - corporate stock	STMT 11	2,121,094.	1,997,441.	1,997,441.
	c	Investments - corporate bonds				
Liabilities	11	Investments - land, buildings, and equipment basis ▶				
		Less: accumulated depreciation ▶				
	12	Investments - mortgage loans				
	13	Investments - other	STMT 12	500,302.	528,736.	528,736.
	14	Land, buildings, and equipment basis ▶				
		Less: accumulated depreciation ▶				
	15	Other assets (describe ▶)				
	16	<b>Total assets</b> (to be completed by all filers)		2,703,099.	2,572,540.	2,572,540.
	17	Accounts payable and accrued expenses		14,987.	5,144.	
	18	Grants payable		220,471.	334,749.	
Net Assets or Fund Balances	19	Deferred revenue				
	20	Loans from officers, directors, trustees, and other disqualified persons				
	21	Mortgages and other notes payable				
	22	Other liabilities (describe ▶)				
	23	<b>Total liabilities</b> (add lines 17 through 22)		235,458.	339,893.	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input checked="" type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.					
	24	Unrestricted		2,467,641.	2,232,647.	
	25	Temporarily restricted				
	26	Permanently restricted				
	Foundations that do not follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 27 through 31.					
	27	Capital stock, trust principal, or current funds				
	28	Paid-in or capital surplus, or land, bldg., and equipment fund				
	29	Retained earnings, accumulated income, endowment, or other funds				
30	<b>Total net assets or fund balances</b>		2,467,641.	2,232,647.		
31	<b>Total liabilities and net assets/fund balances</b>		2,703,099.	2,572,540.		

**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	2,467,641.
2	Enter amount from Part I, line 27a	2	-148,595.
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	2,319,046.
5	Decreases not included in line 2 (itemize) ▶ <b>UNREALIZED LOSS ON INVESTMENTS</b>	5	86,399.
6	<b>Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30</b>	6	2,232,647.

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**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.)
<b>1a CAPITAL GAIN DIVIDENDS</b>	<b>P</b>		
<b>b PUBLICLY TRADED SECURITIES - ML</b>	<b>P</b>	<b>VARIOUS</b>	<b>VARIOUS</b>
<b>c PUBLICLY TRADED SECURITIES - SB#060-57009</b>	<b>P</b>	<b>VARIOUS</b>	<b>VARIOUS</b>
<b>d PUBLICLY TRADED SECURITIES - SB#037-42417</b>	<b>P</b>	<b>VARIOUS</b>	<b>VARIOUS</b>
<b>e</b>			

(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)
<b>a</b> 21,966.			21,966.
<b>b</b> 31,252.		45,250.	-13,998.
<b>c</b> 249,698.		431,275.	-181,577.
<b>d</b> 256,579.		320,988.	-64,409.
<b>e</b>			

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	
<b>a</b>			21,966.
<b>b</b>			-13,998.
<b>c</b>			-181,577.
<b>d</b>			-64,409.
<b>e</b>			

<b>2</b> Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	-238,018.
<b>3</b> 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). If (loss), enter -0- in Part I, line 8	{ }	3	N/A

**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))
2007	1,051,062.	2,811,438.	.373852
2006	788,261.	2,728,904.	.288856
2005	866,925.	2,506,978.	.345805
2004	811,228.	2,364,262.	.343121
2003	1,028,558.	2,102,699.	.489161

<b>2</b> Total of line 1, column (d)	2	1.840795
<b>3</b> Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	.368159
<b>4</b> Enter the net value of noncharitable-use assets for 2008 from Part X, line 5	4	2,248,525.
<b>5</b> Multiply line 4 by line 3	5	827,815.
<b>6</b> Enter 1% of net investment income (1% of Part I, line 27b)	6	586.
<b>7</b> Add lines 5 and 6	7	828,401.
<b>8</b> Enter qualifying distributions from Part XII, line 4	8	901,141.

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.

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

1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling letter: _____ (attach copy of ruling letter if necessary-see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b		1	586.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0.
3 Add lines 1 and 2		3	586.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.
5 Tax based on investment income Subtract line 4 from line 3. If zero or less, enter -0-		5	586.
6 Credits/Payments:			
a 2008 estimated tax payments and 2007 overpayment credited to 2008	6a	4,012.	
b Exempt foreign organizations - tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c		
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d	7	4,012.	
8 Enter any penalty for underpayment of estimated tax. Check here <input checked="" type="checkbox"/> if Form 2220 is attached	8		
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9		
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	3,426.	
11 Enter the amount of line 10 to be: Credited to 2009 estimated tax <input checked="" type="checkbox"/> 3,426. Refunded <input checked="" type="checkbox"/> 0.	11		0.

**Part VII-A Statements Regarding Activities**

1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		Yes	No
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities			X
1c Did the foundation file Form 1120-POL for this year?			X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. <input checked="" type="checkbox"/> \$ 0. (2) On foundation managers. <input checked="" type="checkbox"/> \$ 0.			
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. <input checked="" type="checkbox"/> \$ 0.			
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.	2		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes	3		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a		X
b If "Yes," has it filed a tax return on Form 990-T for this year?	4b		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T	5		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV	7	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) <input checked="" type="checkbox"/> MA			
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	8b	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2008 or the taxable year beginning in 2008 (see instructions for Part XIV)? If "Yes," complete Part XIV	9		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		X

N/A

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**Part VII-A Statements Regarding Activities** (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► <u>WWW.HGCF.ORG</u>	13	X	
14	The books are in care of ► <u>JEREMY PAVA</u> Telephone no. ► <u>(413) 781-0712</u> Located at ► <u>380 UNION STREET, WEST SPRINGFIELD, MA</u> ZIP+4 ► <u>01089</u>			
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	<input type="checkbox"/> 15   N/A		

**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.

	Yes	No
<b>1a</b> During the year did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>b</b> If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here		X
<b>c</b> Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2008?		X
<b>2</b> Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
<b>a</b> At the end of tax year 2008, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2008? If "Yes," list the years ► _____, _____, _____	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>b</b> Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.)	N/A	
<b>c</b> If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ► _____, _____, _____		
<b>3a</b> Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>b</b> If "Yes," did it have excess business holdings in 2008 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2008.)	N/A	
<b>4a</b> Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		X
<b>b</b> Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2008?		X

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**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))? ☐ Yes ☒ No
- (2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No
- (3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No
- (4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? ☐ Yes ☒ 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? ☐ Yes ☒ 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)?

N/A

▶ ☐

Organizations relying on a current notice regarding disaster assistance check here

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?

N/A

☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53.4945-5(d).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

☐ Yes ☒ No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

If you answered "Yes" to 6b, also file Form 8870

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

☐ Yes ☒ No

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

N/A

**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.

(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 STATEMENT 13		152,636.	0.	0.

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

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over \$50,000

▶ 0

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**3 Five highest-paid independent contractors for professional services. If none, enter "NONE."**

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

## Expenses

Amount**Total.** Add lines 1 through 3

2008.05070 THE HAROLD GRINSPOON CHARIT 18GRI201



**THE HAROLD GRINSPOON CHARITABLE  
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**Part X Minimum Investment Return** (All domestic foundations must complete this part. Foreign foundations, see instructions.)

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
<b>a</b>	Average monthly fair market value of securities	<b>1a</b>	1,595,417.
<b>b</b>	Average of monthly cash balances	<b>1b</b>	105,774.
<b>c</b>	Fair market value of all other assets	<b>1c</b>	581,575.
<b>d</b>	<b>Total</b> (add lines 1a, b, and c)	<b>1d</b>	2,282,766.
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	<b>1e</b>	0.
<b>2</b>	Acquisition indebtedness applicable to line 1 assets	<b>2</b>	0.
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	2,282,766.
<b>4</b>	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	<b>4</b>	34,241.
<b>5</b>	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3. Enter here and on Part V, line 4	<b>5</b>	2,248,525.
<b>6</b>	<b>Minimum investment return.</b> Enter 5% of line 5	<b>6</b>	112,426.

**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.)

<b>1</b>	Minimum investment return from Part X, line 6	<b>1</b>	112,426.
<b>2a</b>	Tax on investment income for 2008 from Part VI, line 5	<b>2a</b>	586.
<b>b</b>	Income tax for 2008. (This does not include the tax from Part VI.)	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b	<b>2c</b>	586.
<b>3</b>	Distributable amount before adjustments. Subtract line 2c from line 1	<b>3</b>	111,840.
<b>4</b>	Recoveries of amounts treated as qualifying distributions	<b>4</b>	0.
<b>5</b>	Add lines 3 and 4	<b>5</b>	111,840.
<b>6</b>	Deduction from distributable amount (see instructions)	<b>6</b>	0.
<b>7</b>	<b>Distributable amount as adjusted.</b> Subtract line 6 from line 5. Enter here and on Part XIII, line 1	<b>7</b>	111,840.

**Part XII Qualifying Distributions** (see instructions)

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
<b>a</b>	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	<b>1a</b>	901,141.
<b>b</b>	Program-related investments - total from Part IX-B	<b>1b</b>	0.
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	<b>2</b>	
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the:		
<b>a</b>	Suitability test (prior IRS approval required)	<b>3a</b>	
<b>b</b>	Cash distribution test (attach the required schedule)	<b>3b</b>	
<b>4</b>	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	<b>4</b>	901,141.
<b>5</b>	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	<b>5</b>	586.
<b>6</b>	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4	<b>6</b>	900,555.

**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.

**THE HAROLD GRINSPOON CHARITABLE  
FOUNDATION**

**Part XIII Undistributed Income** (see instructions)

	(a) Corpus	(b) Years prior to 2007	(c) 2007	(d) 2008
<b>1</b> Distributable amount for 2008 from Part XI, line 7				<b>111,840.</b>
<b>2</b> Undistributed income, if any, as of the end of 2007				
<b>a</b> Enter amount for 2007 only			0.	
<b>b</b> Total for prior years:		0.		
<b>3</b> Excess distributions carryover, if any, to 2008:				
<b>a</b> From 2003	924,169.			
<b>b</b> From 2004	695,037.			
<b>c</b> From 2005	737,503.			
<b>d</b> From 2006	654,751.			
<b>e</b> From 2007	913,163.			
<b>f</b> Total of lines 3a through e	3,924,623.			
<b>4</b> Qualifying distributions for 2008 from Part XII, line 4: ► \$	901,141.			
<b>a</b> Applied to 2007, but not more than line 2a			0.	
<b>b</b> Applied to undistributed income of prior years (Election required - see instructions)		0.		
<b>c</b> Treated as distributions out of corpus (Election required - see instructions)	0.			
<b>d</b> Applied to 2008 distributable amount				111,840.
<b>e</b> Remaining amount distributed out of corpus	789,301.			
<b>5</b> Excess distributions carryover applied to 2008 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			0.
<b>6</b> Enter the net total of each column as indicated below:				
<b>a</b> Corpus Add lines 3f, 4c, and 4e Subtract line 5	4,713,924.			
<b>b</b> Prior years' undistributed income. Subtract line 4b from line 2b		0.		
<b>c</b> Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
<b>d</b> Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
<b>e</b> Undistributed income for 2007. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
<b>f</b> Undistributed income for 2008. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2009				0.
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
<b>8</b> Excess distributions carryover from 2003 not applied on line 5 or line 7	924,169.			
<b>9</b> Excess distributions carryover to 2009. Subtract lines 7 and 8 from line 6a	3,789,755.			
<b>10</b> Analysis of line 9:				
<b>a</b> Excess from 2004	695,037.			
<b>b</b> Excess from 2005	737,503.			
<b>c</b> Excess from 2006	654,751.			
<b>d</b> Excess from 2007	913,163.			
<b>e</b> Excess from 2008	789,301.			

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

N/A

**1 a** If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2008, enter the date of the ruling

**b** Check box to indicate whether the foundation is a private operating foundation described in section

☐ 4942(j)(3) or ☐ 4942(j)(5)

**2 a** Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed

[illegible]

**b 85% of line 2a**

**c** Qualifying distributions from Part XII,  
line 4 for each year listed

**d** Amounts included in line 2c not used directly for active conduct of exempt activities

**e** Qualifying distributions made directly for active conduct of exempt activities.

Subtract line 2d from line 2c

**3** Complete 3a, b, or c for the alternative test relied upon:

a "Assets" alternative test - enter:  
(1) Value of all assets

**(2) Value of assets qualifying under section 4942(j)(3)(B)(i)**

**b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed**

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)

(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)

**(3) Largest amount of support from an exempt organization**

(4) Gross investment income

**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 the 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).)

SEE STATEMENT 14

**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.

NONE

**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. (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

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

SEE STATEMENT 15

**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:

**THE HAROLD GRINSPOON CHARITABLE  
FOUNDATION**

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

Recipient Name and address (home or business)	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
<p><b>a Paid during the year</b></p> <p>CONTRIBUTIONS TO CHARITABLE ORGANIZATIONS - SEE ATTACHED SCHEDULE</p> <p>GRANTS TO INDIVIDUALS - SEE ATTACHED SCHEDULE</p>				<p align="right">419,433.</p> <p align="right">215,600.</p>
<b>Total</b>			▶ <b>3a</b>	<b>635,033.</b>
<p><b>b Approved for future payment</b></p> <p align="center">NONE</p>				
<b>Total</b>			▶ <b>3b</b>	<b>0.</b>

Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income
(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount	
		14	1,656.	
		14	87,658.	
		16	-2,120.	
		18	-238,018.	
		01	1,878.	
		01	75,923.	
	0.		-73,023.	0.

13  
-73,023



**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, and 990-PF.

OMB No 1545-0047

**2008**

Name of the organization

**THE HAROLD GRINSPOON CHARITABLE  
FOUNDATION**

Employer identification number

**22-2738277**

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 organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II

**Special Rules**

- ☐ For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on Form 990, Part VIII, line 1h or 2% of the amount on Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to 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. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year.) ▶ \$ \_\_\_\_\_

**Caution.** Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they **must** answer "No" on Part IV, line 2 of their Form 990, or check the box in the heading of their Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF)

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions  
for Form 990. These instructions will be issued separately.

Schedule B (Form 990, 990-EZ, or 990-PF) (2008)

Name of organization  
**THE HAROLD GRINSPOON CHARITABLE  
 FOUNDATION**

Employer identification number

22-2738277

**Part I Contributors** (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	HAROLD GRINSPOON  172 CRESTVIEW CIRCLE  LONGMEADOW, MA 01106	\$ 980,100.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)



THE HAROLD GRINSPOON CHARITABLE FOUNDATION  
AUGUST 31, 2009 FORM 990-PF  
PART XV - LINE 3

EIN 22-2738277

<u>Recipient</u>	<u>Purpose</u>	<u>Amount</u>
Alzheimer's Association - Western MA	General support	2,500 00
American Jewish World Service	CVCD Non Formal Education 2008	12,000 00
American Miklat Committee Inc	Blu Greenberg Discretionary	500 00
American Red Cross	Hometown Heroes Breakfast 2009	1,000 00
Appalachian Mountain Club	Mountain Classroom and Youth Opportunities Program	7,625 00
Aspen Santa Fe Ballet	support in 2009	2,000 00
Association for Community Living	For Donald Fletcher Scholarship Fund	250 00
Baystate Health Foundation, Inc	For Practical Pharmacology and Memory Disorder conferences	12,600 00
Baystate Health System Rays of Hope	Matching contributions for M Terry, N Kosakowski, G Santos	735 00
Benson-Henry Inst for Mind Body Med	General support	3,104 00
Berkshire Hills Music Academy	General support	250 00
Brigham and Women's Hospital	Martin P. Solomon Scholars Fund	5,001 00
Cancer House of Hope	General support	200 00
Central Fund of Israel	Job Katif, from Blu Greenberg & Mekor Haim Yeshiva H S Achrayut program	2,000 00
Chabad House of Amherst	General support	1,275 00
Chabad of Berkshires	General support	500 00
Columbia University	Earth Institute Millennium Villages in Africa in 2008-09	100,000 00
Community Foundation of W MA	Imagination Library at Early Childhood Centers	5,763 00
Community Music School	General support	3,322 00
Dana Farber Cancer Institute	General support	6,208 00
Digital Divide Data	Pledge payment	5,000 00
Drama Studio Inc	General support	250 00
Dunbar Community Center	General support	100 00
Elias Brookings School	For Lumin Society	3,000 00
Follow Your Dream	Sok Sobay Clinic construction, payment 1 of 2	5,000 00
Friends Of The Homeless Inc	4 nights in shelter for 30 women	150 00
Girl Scouts of Central & W MA	General support	2,366 00
Granby Music Parents Association	General support	100 00
Guralnick Professorship	General support	6,867 00
Heritage Academy	Duet Sponsorship Ad in honor of Ann Pava & Ellen Freyman	7,500 00
Hillel at UMASS	Ride to provide sponsorship for Joel & Jared Bertuzzi	6,200 00
Jacob's Pillow Dance Festival	Donation in 2009	5,000 00
Jewish Community Day School	Matters of Taste/Flexible Tuition Fund	10,000 00
Jewish Family Svc of W Massachusetts	General support	100 00
Juvenile Diabetes Research Foundation	Walk to Cure Diabetes, Oct 2009	100 00
Laurel Lake Preservation Association Inc	General support	1,000 00
Link to Libraries, Inc	General support	250 00
Longmeadow Historical Society	Paige Road Race	100 00
MA International Festival of the Arts	For Wire Monkey Dance	500 00
Marlboro College	General support	9,170 00
Massachusetts Eye and Ear Infirmary	Dr Montgomery Fellowship Fund	8,434 00
Massachusetts General Hospital	C C Wang Professorship distribution for the year ending 8/31/08	12,882 00
Merrill Lynch	Annual gift to Mahawe Performing Arts Center	100 00
NAMI-BC	Sponsorship	100 00
National Yiddish Book Center	Support in 2009	1,000 00
New Books For Learning Kids Inc	General support	100 00
Nirenberg Ctr for Advanced Lung Disease	General support	5,198 00
Open Pantry Community Services, Inc	General support	150 00
PEF Israel Endowment Funds	Project Itim, from Blu Greenberg Discret / For Midreshet Habanot Ein Hanatziv	2,000 00
Planned Parenthood League of MA, Inc	General support	1,000 00

THE HAROLD GRINSPOON CHARITABLE FOUNDATION  
AUGUST 31, 2009 FORM 990-PF  
PART XV - LINE 3

EIN 22-2738277

<u>Recipient</u>	<u>Purpose</u>	<u>Amount</u>
Public Health Advocacy Institute	General support	5,000 00
Regional Employment Board of Hampden Cou	Youth summer jobs	150 00
Riverbrook Residence	General support	100 00
Solomon Schechter Day School of Greater	Dr Martin Solomon Fund	5,000 00
Springfield Symphony Orchestra	For Endowment Fund	5,000 00
Synthesis Center	General support	500 00
The Arnold P Gold Foundation	General support	4,658 00
The Jewish Fdn for the Righteous Inc	Blu Greenberg Discretionary	500 00
The Jewish Resource Ctr - Chabad of Aspe	General support	1,500 00
The Majestic Theater	support in 2009	1,000 00
U S Friends of Israel Sport Center for	Sponsoring Michael Vromen in Tour du Trom Good Wheel 2008	250 00
UMass Amherst Isenberg School of Managem	General support	2,787 00
UMASS Department of Judaic Studies	Newsletter & lecture series & General support	9,507 00
Wheaton College	General support	7,653 00
Yeshivat Noam	in honor of Sara and Yossi Prager	1,000 00
		<hr/>
		Total \$ 305,155 00
Accrual Adjustment		<hr/>
		114,278 00
		<hr/>
		419,433 00
		<hr/>

THE HAROLD GRINSPOON CHARITABLE FOUNDATION  
AUGUST 31, 2009 FORM 990-PF  
PART XV - LINE 3

EIN 22-2738277

<u>Recipient</u>	<u>Purpose</u>	<u>Amount</u>
Judith Osborne	Teacher Awards 2009	600 00
Stacia Diaz	Teacher Awards 2009	600 00
Mary Elizabeth O'Neil	Teacher Awards 2009	600 00
Brian Sheehy	Teacher Awards 2009	600 00
Mary Ellen Bergeron	Teacher Awards 2009	600 00
Margaret Brady	Teacher Awards 2009	600 00
Ellen Muse	Teacher Awards 2009	600 00
Melissa Stratton	Teacher Awards 2009	600 00
Laune Sullivan	Teacher Awards 2009	600 00
Beth Jarzabek	Teacher Awards 2009	600 00
Lynn Pollard	Teacher Awards 2009	600 00
Jamison Hedin	Teacher Awards 2009	600 00
Ellen Mislak	Teacher Awards 2009	600 00
Sandra Newland	Teacher Awards 2009	600 00
Sharon Rondeau	Teacher Awards 2009	600 00
Scott Fletcher	Teacher Awards 2009	600 00
Susan North	Teacher Awards 2009	600 00
Teresa Abbate	Teacher Awards 2009	600 00
Shawn Gersbach	Teacher Awards 2009	600 00
Walter Webb Brewer	Teacher Awards 2009	600 00
Seana Coughlin	Teacher Awards 2009	600 00
Chen Drapeau	Teacher Awards 2009	600 00
Nancy Gagnon	Teacher Awards 2009	600 00
Catherine Geberth	Teacher Awards 2009	600 00
Anna Guernero-Gagnon	Teacher Awards 2009	600 00
Sharonda Hector	Teacher Awards 2009	600 00
Christine Kane	Teacher Awards 2009	600 00
Katrina Krach	Teacher Awards 2009	600 00
Elizabeth Krok	Teacher Awards 2009	600 00
Carole Leverock	Teacher Awards 2009	600 00
Carole Lord	Teacher Awards 2009	600 00
Pamela Joy Lyons	Teacher Awards 2009	600 00
Helen Matte	Teacher Awards 2009	600 00
Mark McCann	Teacher Awards 2009	600 00
Cindy McCarthy	Teacher Awards 2009	600 00
Ann Morello	Teacher Awards 2009	600 00
Uma Palreddy	Teacher Awards 2009	600 00
Patricia Pearson	Teacher Awards 2009	600 00
Rebecca Peters-Campbell	Teacher Awards 2009	600 00
Lindsay Slabich	Teacher Awards 2009	600 00
Chris Slowinski	Teacher Awards 2009	600 00
Shelly Smith	Teacher Awards 2009	600 00
Susan Snow	Teacher Awards 2009	600 00
Paul Terkelsen	Teacher Awards 2009	600 00
Christopher Tyler	Teacher Awards 2009	600 00
Amanda Woolley	Teacher Awards 2009	600 00
Rosemane Yacovone	Teacher Awards 2009	600 00
Nicola Martin	Teacher Awards 2009	600 00
William Paquette	Teacher Awards 2009	600 00
Giselle Gonzalez Vendrell	Teacher Awards 2009	600 00
Ronald Viens	Teacher Awards 2009	600 00
Lisa Bruno	Teachers Award 2009	600 00
Austin Kimball, III	Teachers Award 2009	600 00
Jacqueline Toussaint	Teachers Award 2009	600 00
Scott Trahan	Teachers Award 2009	600 00
Colleen Wysocki	Teachers Award 2009	600 00
Daniel Mashia	Teachers Award 2009	600 00
Jill Gainley	Teachers Award 2009	600 00

Recipients are not related to Trustees

THE HAROLD GRINSPOON CHARITABLE FOUNDATION  
AUGUST 31, 2009 FORM 990-PF  
PART XV - LINE 3

EIN: 22-2738277

<u>Recipient</u>	<u>Purpose</u>	<u>Amount</u>
Sarah Swiconek	Teachers Award 2009	600 00
Chnstn Sullivan	Teachers Award 2009	600 00
Judith Hebert	Teachers Award 2009	600 00
Melissa Harms	Teachers Award 2009	600 00
Margo Georgantas	Teachers Award 2009	600 00
Paul Fraleigh	Teachers Award 2009	600 00
Melinda Fortuna	Teachers Award 2009	600 00
Alan Polga	Teachers Award 2009	600 00
Catherne Hounhan	Teachers Award 2009	600 00
Luis Martinez	Teachers Award 2009	600 00
Kathleen O'Neill	Teachers Award 2009	600 00
Mary McAndrew	Teachers Award 2009	600 00
Chnstine Sullivan	Teachers Award 2009	600 00
Susan Tawrell	Teachers Award 2009	600 00
Lori McKenna	Teachers Award 2009	600 00
Jennifer Reed	Teachers Award 2009	600 00
Patricia Enkson	Teachers Award 2009	600 00
Kathy Adamcik	Teachers Award 2009	600 00
Susan Biggs	Teachers Award 2009	600 00
Shaun Tharaldson	Teachers Award 2009	600 00
Peter Kwiat	Teachers Award 2009	600 00
Sandra Shea	Teachers Award 2009	600 00
Sara Smith	Teachers Award 2009	600 00
Jaime Marcus	Teachers Award 2009	600 00
Lindsey Gaetz	Teachers Award 2009	600 00
Pamela Bannish	Teachers Award 2009	600 00
Sherry Elander	Teachers Award 2009	600 00
Clement Fucci	Teachers Award 2009	600 00
Chrstina Brodenck	Teachers Award 2009	600 00
Joseph Mullett	Teachers Award 2009	600 00
JoAnn Roselli	Teachers Award 2009	600 00
Ralph Brown	Teachers Award 2009	600 00
Anne Mazzu Cleary	Teachers Award 2009	600 00
Susan Scibelli	Teachers Award 2009	600 00
Eleni Rock	Teachers Award 2009	600 00
Lisa Parent	Teachers Award 2009	600 00
Kelly Cortis	Teacher Awards 2009	600 00
Mary Ann Shea	Teacher Awards 2009	600 00
Karen Coby	Teacher Awards 2009	600 00
Deborah Jacque	Teacher Awards 2009	600 00
Roger Wallace	Teacher Awards 2009	600 00
Jessica Lynn Letzeisen	Teacher Awards 2009	600 00
Manlyn Higgins	Teacher Awards 2009	600 00
Pamela Pieciak	Teacher Awards 2009	600 00
Elizabeth Gazda	Teacher Awards 2009	600 00
Laune Murphy	Teacher Awards 2009	600 00
Doreen Mathews	Teacher Awards 2009	600 00
Susan Bousquet	Teacher Awards 2009	600 00
Kathleen Curran	Teacher Awards 2009	600 00
Sister Diane Tetreault, SSJ	Teacher Awards 2009	600 00
Eileen Claveloux	Teacher Awards 2009	600 00
Rachel Nicholas	Teacher Awards 2009	600 00
Diane Curtin	Teacher Awards 2009	600 00
Dana Pasquale	Teacher Awards 2009	600 00
Robert Smith	Teacher Awards 2009	600 00
Heather Cabral	Teacher Awards 2009	600 00
Lane Meskevich	Teacher Awards 2009	600 00
Diane Uliana	Teacher Awards 2009	600 00
Chrstina Brownell	Teacher Awards 2009	600 00

Recipients are not related to Trustees

THE HAROLD GRINSPOON CHARITABLE FOUNDATION  
AUGUST 31, 2009 FORM 990-PF  
PART XV - LINE 3

EIN 22-2738277

<u>Recipient</u>	<u>Purpose</u>	<u>Amount</u>
Paula Burke	Teacher Awards 2009	600 00
Barbara Weber	Teacher Awards 2009	600 00
Kimberly Herlihy	Teacher Awards 2009	600 00
Siobhan Fitzgerald	Teacher Awards 2009	600 00
Jason Schneider	Teacher Awards 2009	600 00
Mary-Lelia Earle	Teacher Awards 2009	600 00
Marjorie Strauss	Teacher Awards 2009	600 00
Rita Smith	Teacher Awards 2009	600 00
Mary Ellen Woods	Teacher Awards 2009	600 00
Penelope Walker	Teacher Awards 2009	600 00
Ken Longstreeth	Teacher Awards 2009	600 00
Enc Guyette	Teacher Awards 2009	600 00
Deborah Taylor	Teacher Awards 2009	600 00
Taylor Field	Teacher Awards 2009	600 00
Amy Cormier	Teacher Awards 2009	600 00
Elizabeth Bach	Teacher Awards 2009	600 00
Adam Call	Teacher Awards 2009	600 00
Mary Anne Margiotta	Teacher Awards 2009	600 00
Susan Barnett	Teacher Awards 2009	600 00
Heather Malin	Teacher Awards 2009	600 00
Barbara Martowski	Teacher Awards 2009	600 00
Pamela Grant	Teacher Awards 2009	600 00
Elizabeth Skelley	Teacher Awards 2009	600 00
Yehuda Dery	Teacher Awards 2009	100 00
Jill Leaderman	Teacher Awards 2009	100 00
Daniel Page	Teacher Awards 2009	100 00
Jami Zmurko	Teacher Awards 2009	100 00
Robert Hall	Award for attic insulation	100 00
Kathy Paciorek	Award for attic insulation	100 00
Deborah Collins	Award for attic insulation	100 00
Edith Bowen Wilcox	Award for attic insulation	100 00
Robert LaRose	Award for attic insulation	100 00
Amy Mayer	Award for attic insulation	100 00
Dennis Desmarais	Award for attic insulation	100 00
Elaine Bowditch	Award for attic insulation	100 00
Elizabeth Humber	Award for attic insulation	100 00
Bill Childs	Award for attic insulation	100 00
Mary Houle	Award for attic insulation	100 00
Linda Brown	Award for attic insulation	100 00
Daniel Slowik	Award for attic insulation	100 00
Maureen Coughlan	Award for attic insulation	100 00
Barbara Sweeney	Award for attic insulation	100 00
Katie Kozikowski	Award for attic insulation	100 00
Francis Canning	Award for attic insulation	100 00
Mary Sacenti	Award for attic insulation	100 00
Krystle Champagne	Award for attic insulation	100 00
Gwen Whelan	Award for attic insulation	100 00
Mary Anne Herron	Award for attic insulation	100 00
Barbara Schreiber	Award for attic insulation	100 00
Rick Lee	Award for attic insulation	100 00
Tomasin Whitaker	Award for attic insulation	100 00
Gail Antokal	Award for attic insulation	100 00
Sally Meiers	Award for attic insulation	100 00
Linda Williams	Award for attic insulation	100 00
Mitchel Mroz	Award for attic insulation	100 00
Lon Cooney	Award for attic insulation	100 00
Scott Clark	Award for attic insulation	100 00
Thomas May	Award for attic insulation	100 00
Jeffrey Rothenberg	Award for attic insulation	100 00

Recipients are not related to Trustees

THE HAROLD GRINSPOON CHARITABLE FOUNDATION  
AUGUST 31, 2009 FORM 990-PF  
PART XV - LINE 3

EIN 22-2738277

<u>R�cipient</u>	<u>Purpose</u>	<u>Amount</u>
Brenda Huerta	Award for attic insulation	100 00
Kyle St Germaine	Award for attic insulation	100 00
Kathleen Halpin-Robbins	Award for attic insulation	100 00
Peter Light	Award for attic insulation	100 00
Pat Uschmann	Award for attic insulation	100 00
Corey O'Connell	Award for attic insulation	100 00
Karen Gomez	Award for attic insulation	100 00
Angela Brooks	Award for attic insulation	100 00
Bob Hazen	Award for attic insulation	100 00
Thomas Quinlan	Award for attic insulation	100 00
Kelly Trammel	Award for attic insulation	100 00
Masha Rudman	award for attic insulation	100 00
Matthew Katz	award for attic insulation	100 00
Lynne Shapiro	award for attic insulation	100 00
Michael Quigley	award for attic insulation	100 00
Gloria Proulx	Award for attic insulation	100 00
Patricia Dowd	Award for attic insulation	100 00
Mary Nathan	Award for attic insulation	100 00
Lillian Smith	Award for attic insulation	100 00
Linda Plasse	Award for attic insulation	100 00
Jill Paul	Award for attic insulation	100 00
Amy Katz	Award for attic insulation	100 00
Will Greene	Award for attic insulation	100 00
Diane Clines	award for attic insulation	100 00
David Douglas	Springfield College Entrepreneurial Spirit Award 2008-09	2,000 00
Chnsy Costigan	HCC Entrepreneurial Spirit Award 2008-09	1,000 00
Trent Guhan	STCC EI Spirit Award 2008-09	1,500 00
James Tranghese	STCC EI Spirit Award 2009	1,500 00
Tali Serota	GCC EI Spirit Award 2009	1,500 00
Armen Vartanyan	GCC EI Spirit Award 2009	1,000 00
Palmer Yunca	UMass Entreclub EI Spirit Award 2009	250 00
Bnana Tomboulain	UMass Entreclub EI Spirit Award 2009	250 00
Anna Miller	Smith College EI Spirit Award 2008-09	500 00
Rachel Besserman	Smith College EI Spirit Award 2008-09	1,000 00
Carlin Strack	UMass Entreclub EI Spirit Award 2008-09	500 00
Claudio Santoro	UMass Entreclub EI Spirit Award 2008-09	500 00
Adam O'Neill	UMass Entreclub EI Spirit Award 2008-09	500 00
Paul Wydra	WNEC EI Spirit Award 2008-09	1,500 00
Michael P Beck	WNEC EI Spirit Award 2008-09	500 00
Jeffrey R Jubinville	WNEC EI Spirit Award 2008-09	1,500 00
Tyler Weed	WNEC EI Spirit Award 2008-09	2,000 00
Laura Douglass	Elms College EI Spirit Award in 2009	1,500 00
Eli Ahrensford	GCC EI Spirit Award in 2009	1,000 00
Michael Fionni	Springfield College EI Spirit Award in 2009	1,000 00
Patrick Kayego	Elms College EI Spirit Award in 2009	1,000 00
Mauncio Abascal	HCC EI Spirit Award 2009	500 00
Claire Kenna	HCC EI Spirit Award 2009	1,000 00
David Mell	HCC EI Spirit Award 2009	1,000 00
Tammy J Rabbett	HCC EI Spirit Award 2009	1,000 00
Margaret Langdell	GCC EI Spirit Award 2009	500 00
Tyler McNamara	GCC EI Spirit Award 2009	500 00
Chnstine Cole	GCC EI Spirit Award 2009	500 00
Gayle W Hsiao	Bay Path EI Spirit Award 2009	800 00
Joshua Shanley	Bay Path EI Spirit Award 2009	700 00
Amy Perrault	Bay Path EI Spirit Award 2009	800 00
Brandy Deveno	Bay Path EI Spirit Award 2009	1,300 00
Deborah Darling Raphael	Bay Path EI Spirit Award 2009	900 00
Tania Spear	Elms College EI Spirit Award 2009	1,500 00
Jaimie Lee Martin	Elms College EI Spirit Award 2009	300 00

Recipients are not related to Trustees

THE HAROLD GRINSPOON CHARITABLE FOUNDATION  
AUGUST 31, 2009 FORM 990-PF  
PART XV - LINE 3

EIN 22-2738277

<u>Recipient</u>	<u>Purpose</u>	<u>Amount</u>
Hannah Shaw	Hampshire College EI Spirit Award 2009	1,500 00
Stephen T Akbeg	Hampshire College EI Spirit Award 2009	1,500 00
Rocco P Banle	STCC EI Spirit Award 2009	1,500 00
Matthew M Gagnon	AIC EI Spirit Award 2009	1,000 00
Robert Daniello	UMass EntreClub EI Spirit Award 2008-09	2,000 00
Conor White-Sullivan	UMass EI Spirit Award 2008-09	250 00
Benjamin Charles Messner	UMass EI Spirit Award 2008-09	250 00
Jamie Poulin	Westfield EI Spirit Award 2008-09	1,500 00
Enc Sullivan	Westfield EI Spirit Award 2008-09	1,000 00
Anthony Genovese	Westfield EI Spirit Award 2008-09	1,000 00
Kathenne Ruth Rettew	Smith College EI Spirit Award 2008-09	1,500 00
Alexis Zaccarello-Grimes	Mt Holyoke College EI Spirit Award 2008-09	2,000 00
Charles G Kearse	AIC EI Spirit Award 2008-09	1,500 00
Victoria Jane Tetreault	Elms College EI Spirit Award 2008-09	300 00
Marshall B Epstein	Entrepreneurship Faculty Stipend 2008-09	5,000 00
Bay Path College	Ms Lauren Way Entrepreneurship Faculty Stipend 2008-09	5,000 00
Chnstine Fay	Entrepreneurship Faculty Stipend 2008-09	5,000 00
Thomas R Simmons	Entrepreneurship Faculty Stipend 2008-09	5,000 00
Colin Twitchell	Entrepreneurship Faculty Stipend 2008-09	5,000 00
Kelly A O'Connor	Entrepreneurship Faculty Stipend 2008-09	2,500 00
Anne Potter	Entrepreneurship Faculty Stipend 2008-09	2,500 00
James Edward Hartley	Entrepreneurship Faculty Stipend 2008-09	1,500 00
Susannah Howe	Entrepreneurship Faculty Stipend 2008-09	2,500 00
Rene Heavlow	Entrepreneurship Faculty Stipend 2008-09	2,500 00
Robert A Fiore	Entrepreneurship Faculty Stipend 2008-09	5,000 00
Gail Olmsted	Entrepreneurship Faculty Stipend and PR work in 2008-09	6,750 00
Diane R Sabato	Entrepreneurship Faculty Stipend 2008-09	1,250 00
Paul Silva	Entrepreneurship Faculty Stipend 2008-09	2,500 00
Robert Hyers	Entrepreneurship Faculty Stipend 2008-09	2,500 00
UMass Amherst Isenberg School of Managem	Dr James Theroux Entrepreneurship Faculty Stipend 2008-09	5,000 00
James C McKeon	Entrepreneurship Faculty Stipend 2008-09	5,000 00
Erin A Moore	Entrepreneurship Faculty Stipend 2008-09	2,500 00
Bradford John Knipes	Entrepreneurship Faculty Stipend 2008-09	2,500 00
Ben Airing	VOID Elevator Pitch participation award	100 00
Mano Avocato	VOID Elevator Pitch participation award	100 00
Jill Bigos	Elevator Pitch participation award	100 00
Jeffrey C Blais	Elevator Pitch participation award	100 00
Tynisha Blanks	Elevator Pitch participation award	100 00
Dillon Compton	Elevator Pitch participation award	100 00
Paolo Di Girolamo	Elevator Pitch participation award	100 00
Ventseslava Encheva	Elevator Pitch participation award	100 00
Lucy Anna Gent	Elevator Pitch participation award	100 00
Charlie Schwenger	Elevator Pitch participation award	100 00
Amanda R Schlosky	Elevator Pitch participation award	100 00
Mano Avocato	Elevator Pitch participation award	50 00
Ben Airing	Elevator Pitch participation award	50 00
Tammy Rabbett	Entrepreneurship Award for table presentation	750 00
Charles G Kearse	Entrepreneurship Award for table presentation	500 00
Tali Serota	Entrepreneurship Award for table presentation	500 00
Trent Guhan	Entrepreneurship Award for table presentation	350 00
Laura Douglass	Entrepreneurship Award for table presentation	350 00
Tynisha Blanks	Elevator Pitch Award, 3rd place	500 00
Lucy Anna Gent	Elevator Pitch Award, 2nd place	750 00
Amanda R Schlosky	Elevator Pitch Award, 1st place	1,000 00
Enc Morgan	Award for participating in Elevator Pitch 2009	100 00

Total \$215,600 00

Recipients are not related to Trustees

FORM 990-PF      GAIN OR (LOSS) FROM SALE OF ASSETS      STATEMENT      1

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) COST OR OTHER BASIS	(D) EXPENSE OF SALE	MANNER ACQUIRED PURCHASED	DATE ACQUIRED	(F) GAIN OR LOSS
CAPITAL GAIN DIVIDENDS	21,966.	0.	0.		0.	21,966.

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) COST OR OTHER BASIS	(D) EXPENSE OF SALE	MANNER ACQUIRED PURCHASED	DATE ACQUIRED VARIOUS	(F) GAIN OR LOSS
PUBLICLY TRADED SECURITIES - ML	31,252.	45,250.	0.		0.	-13,998.

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) COST OR OTHER BASIS	(D) EXPENSE OF SALE	MANNER ACQUIRED PURCHASED	DATE ACQUIRED VARIOUS	(F) GAIN OR LOSS
PUBLICLY TRADED SECURITIES - SB#060-57009	249,698.	431,275.	0.		0.	-181,577.



(A) DESCRIPTION OF PROPERTY		MANNER ACQUIRED	DATE ACQUIRED	DATE SOLD
PUBLICLY TRADED SECURITIES - SB#037-42417		PURCHASED	VARIOUS	VARIOUS
(B) GROSS SALES PRICE	(C) COST OR OTHER BASIS	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
256,579.	320,988.	0.	0.	-64,409.
CAPITAL GAINS DIVIDENDS FROM PART IV				0.
TOTAL TO FORM 990-PF, PART I, LINE 6A				-238,018.

FORM 990-PF	INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS	STATEMENT	2
SOURCE			AMOUNT
BANK OF AMERICA			1,656.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A			1,656.

FORM 990-PF	DIVIDENDS AND INTEREST FROM SECURITIES	STATEMENT	3
SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
MERRILL LYNCH	3,210.	0.	3,210.
PIMCO	28,464.	0.	28,464.
S.Y.G. II PARTNERSHIP	761.	0.	761.
SANFORD BERNSTEIN	25,430.	0.	25,430.
STATE OF ISRAEL BONDS	29,793.	0.	29,793.
TOTAL TO FM 990-PF, PART I, LN 4	87,658.	0.	87,658.

FORM 990-PF	RENTAL INCOME	STATEMENT	4
KIND AND LOCATION OF PROPERTY	ACTIVITY NUMBER	GROSS RENTAL INCOME	
S.Y.G. II PARTNERSHIP	1	-2,120.	
TOTAL TO FORM 990-PF, PART I, LINE 5A		-2,120.	

FORM 990-PF	OTHER INCOME	STATEMENT	5
DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
MISCELLANEOUS INC	1,878.	0.	
EVENT SPONSORSHIP INCOME	75,923.	0.	
TOTAL TO FORM 990-PF, PART I, LINE 11	77,801.	0.	

FORM 990-PF	LEGAL FEES			STATEMENT	6
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
LEGAL	1,316.	0.		1,316.	
TO FM 990-PF, PG 1, LN 16A	1,316.	0.		1,316.	

FORM 990-PF	ACCOUNTING FEES			STATEMENT	7
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
ACCOUNTING	6,300.	3,150.		3,150.	
PROFESSIONAL SERVICES	40.	20.		20.	
TO FORM 990-PF, PG 1, LN 16B	6,340.	3,170.		3,170.	

FORM 990-PF	OTHER PROFESSIONAL FEES			STATEMENT	8
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
PROGRAM CONSULTING	47,500.	0.		47,500.	
TO FORM 990-PF, PG 1, LN 16C	47,500.	0.		47,500.	

FORM 990-PF	TAXES			STATEMENT	9
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
FOREIGN INCOME TAX	174.	174.		0.	
FEDERAL EXCISE TAX	3,321.	0.		0.	
STATE INCOME TAX	250.	0.		0.	
TO FORM 990-PF, PG 1, LN 18	3,745.	174.		0.	

FORM 990-PF	OTHER EXPENSES			STATEMENT	10
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
INSURANCE	8,184.	0.		0.	
COMMISSIONS AND FEES	8,896.	8,896.		0.	
OFFICE AND GENERAL EXPENSES	32,690.	16,345.		16,345.	
CAMBODIA PROJECT	2,694.	0.		2,694.	
TEACHER AWARD EXPENSES	44,431.	0.		44,431.	
TEACHER AWARD - RELATED EXPENSES	4,141.	0.		4,140.	
ENTREPRENEUR AWARD EXPENSES	13,197.	0.		13,197.	
ENTREPRENEUR AWARD - RELATED EXPENSES	19,585.	0.		19,585.	
ENERGY INITIATIVE AWARD EXPENSES	57,607.	0.		57,606.	
LITERACY AWARD EXPENSES	17,767.	0.		17,766.	
TO FORM 990-PF, PG 1, LN 23	209,192.	25,241.		175,764.	

FORM 990-PF	CORPORATE STOCK	STATEMENT 11
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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
PUBLICLY TRADED SECURITIES	1,284,770.	1,284,770.
MUTUAL FUNDS	679,281.	679,281.
MONEY MARKET FUNDS	33,390.	33,390.
TOTAL TO FORM 990-PF, PART II, LINE 10B	1,997,441.	1,997,441.

FORM 990-PF	OTHER INVESTMENTS	STATEMENT 12
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DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
LIMITED PARTNERSHIP INTERESTS	FMV	82,211.	82,211.
STATE OF ISRAEL BONDS	FMV	446,525.	446,525.
TOTAL TO FORM 990-PF, PART II, LINE 13		528,736.	528,736.

FORM 990-PF      PART VIII - LIST OF OFFICERS, DIRECTORS      STATEMENT 13  
 TRUSTEES AND FOUNDATION MANAGERS

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
DIANE TRODERMAN 172 CRESTVIEW CIRCLE LONGMEADOW, MA 01106	TRUSTEE 0.50	0.	0.	0.
HAROLD GRINSPOON 172 CRESTVIEW CIRCLE LONGMEADOW, MA 01106	TRUSTEE 0.50	0.	0.	0.
JEREMY PAVA 258 WASHINGTON BLVD SPRINGFIELD, MA 01101	TRUSTEE 0.50	0.	0.	0.
MARY ANNE HERRON 380 UNION STREET WEST SPRINGFIELD, MA 01089	DIRECTOR SPECIAL PROJECTS 40.00	79,104.	0.	0.
LAURA MYERS 380 UNION STREET WEST SPRINGFIELD, MA 01089	DIR OF ENERGY CONSERVATION 40.00	15,000.	0.	0.
KAREN RIBEIRO 380 UNION STREET WEST SPRINGFIELD, MA 01089	DIR OF ENERGY CONSERVATION 40.00	58,532.	0.	0.
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII		152,636.	0.	0.

FORM 990-PF      PART XV - LINE 1A      STATEMENT 14  
 LIST OF FOUNDATION MANAGERS

NAME OF MANAGER  
 DIANE TRODERMAN  
 HAROLD GRINSPOON

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FORM 990-PF	GRANT APPLICATION SUBMISSION INFORMATION	STATEMENT 15
	PART XV, LINES 2A THROUGH 2D	

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NAME AND ADDRESS OF PERSON TO WHOM APPLICATIONS SHOULD BE SUBMITTED

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HAROLD GRINSPOON  
380 UNION STREET  
WEST SPRINGFIELD, MA 01089

---

TELEPHONE NUMBER

---

413/781-0712

---

FORM AND CONTENT OF APPLICATIONS

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A WRITTEN REQUEST WHICH SHOULD INCLUDE A DESCRIPTION OF THE FUNCTIONS TO BE FUNDED, AMOUNT REQUESTED, ANNUAL BUDGET OF SOLICITING ORGANIZATION.

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ANY SUBMISSION DEADLINES

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NONE

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RESTRICTIONS AND LIMITATIONS ON AWARDS

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NONE

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box ☒

**Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1)

<b>Part II Additional (Not Automatic) 3-Month Extension of Time.</b> Only file the original (no copies needed)		
Type or print File by the extended due date for filing the return. See instructions.	Name of Exempt Organization <b>THE HAROLD GRINSPOON CHARITABLE FOUNDATION</b>	Employer identification number <b>22-2738277</b>
	Number, street, and room or suite no. If a P O box, see instructions. <b>380 UNION STREET</b>	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions <b>WEST SPRINGFIELD, MA 01089</b>	

**Check type of return to be filed** (File a separate application for each return)

- ☐ Form 990   
 ☐ Form 990-EZ   
 ☐ Form 990-T (sec. 401(a) or 408(a) trust)   
 ☐ Form 1041-A   
 ☐ Form 5227   
 ☐ Form 8870  
☐ Form 990-BL   
☒ Form 990-PF   
☐ Form 990-T (trust other than above)   
☐ Form 4720   
☐ Form 6069

**STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

**JEREMY PAVA**

- The books are in the care of ☒ **380 UNION STREET - WEST SPRINGFIELD, MA 01089**  
 Telephone No ☒ **(413) 781-0712** FAX No ☐

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_ If this is for the whole group, check this box ☐ If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 4 I request an additional 3-month extension of time until **JULY 15, 2010**
- 5 For calendar year \_\_\_\_\_, or other tax year beginning **SEP 1, 2008**, and ending **AUG 31, 2009**
- 6 If this tax year is for less than 12 months, check reason ☐ Initial return ☐ Final return ☐ Change in accounting period
- 7 State in detail why you need the extension  
**ADDITIONAL TIME IS NEEDED TO FILE A COMPLETE AND ACCURATE TAX RETURN.**

<b>8a</b> If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>8a</b>	\$ <b>4,012.</b>
<b>b</b> If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868	<b>8b</b>	\$ <b>4,012.</b>
<b>c Balance Due.</b> Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>8c</b>	\$ <b>0.</b>

**Signature and Verification**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ☐ Title ☒ **TRUSTEE** Date ☐

Form **8868** (Rev. 4-2009)