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Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

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

OMB No 1545-0052

2010

For calendar year 2010, or tax year beginning , and ending

G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change

Name of foundation	A Employer identification number
ABE & SYLVIA GINSBURG FOUNDATION	23-7077996
Number and street (or P O box number if mail is not delivered to street address) / Room/suite: 197 WEST SPRING VALLEY AVENUE	B Telephone number: 201-909-6000
City or town, state, and ZIP code: MAYWOOD, NJ 07607	C If exemption application is pending, 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

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

I Fair market value of all assets at end of year (from Part II, col (c), line 16) ▶$ 865,768.

J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) (Part I, column (d) must be on cash basis)

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 ▶ ☐

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	84,402.		N/A	
	2 Check ▶ ☐ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	14.	14.		STATEMENT 1
	4 Dividends and interest from securities	4,221.	4,221.		STATEMENT 2
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	19,178.			
	b Gross sales price for all assets on line 6a 106,281.				
	7 Capital gain net income (from Part IV, line 2)		19,178.		
	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	9,244.	8,639.		STATEMENT 3
	12 Total. Add lines 1 through 11	117,059.	32,052.		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0.	0.		0.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees				
	b Accounting fees STMT 4	2,300.	0.		0.
	c Other professional fees				
	17 Interest				
	18 Taxes STMT 5	552.	35.		0.
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses STMT 6	174.	24.		150.
	24 Total operating and administrative expenses Add lines 13 through 23	3,026.	59.		150.
	25 Contributions, gifts, grants paid	41,777.			41,777.
	26 Total expenses and disbursements Add lines 24 and 25	44,803.	59.		41,927.
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	72,256.			
	b Net investment income (if negative, enter -0-)		31,993.		
	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	158,732.	221,021.	221,021.
	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 ▶			
	Less: allowance for doubtful accounts ▶			
	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 7	251,554.	257,723.	498,400.
	c Investments - corporate bonds STMT 8	16,500.	16,500.	16,500.
	11 Investments - land, buildings, and equipment basis ▶			
	Less accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other STMT 9	128,236.	124,479.	129,847.
	14 Land, buildings, and equipment: basis ▶			
	Less accumulated depreciation ▶			
	15 Other assets (describe ▶)			
	16 **Total assets** (to be completed by all filers)	555,022.	619,723.	865,768.
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶ STATEMENT 10)	9,213.	1,658.	
	23 **Total liabilities** (add lines 17 through 22)	9,213.	1,658.	
Net Assets or Fund Balances	**Foundations that follow SFAS 117, check here ▶ ☐ 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 ▶ ☒ and complete lines 27 through 31			
	27 Capital stock, trust principal, or current funds	545,809.	618,065.	
	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**	545,809.	618,065.	
	31 **Total liabilities and net assets/fund balances**	555,022.	619,723.	

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	545,809.
2	Enter amount from Part I, line 27a	2	72,256.
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	618,065.
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	618,065.

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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.)
1a	71.907 SHS INCOME FUND AMER INC CL C	P		12/29/10
b	500 SHS LAS VEGAS SANDS CORP	P	08/25/10	11/11/10
c	500 SHS LAS VEGAS SANDS CORP	P	08/25/10	12/10/10
d	200 SHS POTASH CORP OF SASKATCHEWAN	P	11/20/09	08/25/10
e	1795.755 SHS INCOME FUND AMER INC CL C	P		12/29/10

	(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	1,180.		1,131.	49.
b	24,031.		14,359.	9,672.
c	22,591.		14,359.	8,232.
d	29,010.		22,315.	6,695.
e	29,469.		34,939.	-5,470.

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

	(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	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a				49.
b				9,672.
c				8,232.
d				6,695.
e				-5,470.

2	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	19,178.
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). 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))
2009	62,058.	693,687.	.089461
2008	49,259.	646,138.	.076236
2007	43,938.	850,729.	.051647
2006	67,796.	774,472.	.087538
2005	52,932.	614,202.	.086180

2	**Total** of line 1, column (d)	2	.391062
3	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	.078212
4	Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	4	799,139.
5	Multiply line 4 by line 3	5	62,502.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	320.
7	Add lines 5 and 6	7	62,822.
8	Enter qualifying distributions from Part XII, line 4	8	41,927.

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)

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☐ and enter 1% of Part I, line 27b	1	640.
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	640.
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	640.
6	Credits/Payments:		
a	2010 estimated tax payments and 2009 overpayment credited to 2010 — 6a: 191.		
b	Exempt foreign organizations - tax withheld at source — 6b:		
c	Tax paid with application for extension of time to file (Form 8868) — 6c: 575.		
d	Backup withholding erroneously withheld — 6d:		
7	Total credits and payments. Add lines 6a through 6d	7	766.
8	Enter any **penalty** for underpayment of estimated tax. Check here ☐ 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	126.
11	Enter the amount of line 10 to be: **Credited to 2011 estimated tax** ▶ 126. **Refunded** ▶	11	0.

Part VII-A Statements Regarding Activities

			Yes	No
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?	1a		X
b	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.*	1b		X
c	Did the foundation file **Form 1120-POL** for this year?	1c		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ▶ $ 0. (2) On foundation managers. ▶ $ 0.			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ $ 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? N/A	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) ▶ NJ			
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 2010 or the taxable year beginning in 2010 (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 STMT 11	10	X	

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?	13	X	

Website address ▶ N/A

14 The books are in care of ▶ ABRAHAM GINSBURG Telephone no. ▶ 201-909-6000

Located at ▶ 197 WEST SPRING VALLEY AVENUE, MAYWOOD, NJ ZIP+4 ▶ 07607

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 ▶ 15 N/A

			Yes	No
16	At any time during calendar year 2010, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		X
	See page 20 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ▶			

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

			Yes	No
	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			
1a	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? ☐ Yes ☒ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ 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)? ☐ Yes ☒ 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.) ☐ Yes ☒ No			
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 22 of the instructions)? N/A	1b		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	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 2010?	1c		X
2	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)):			
a	At the end of tax year 2010, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2010? ☐ Yes ☒ No			
	If "Yes," list the years ▶ _____, _____, _____, _____			
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	2b		
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here. ▶ _____, _____, _____, _____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☒ Yes ☐ No			
b	If "Yes," did it have excess business holdings in 2010 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 2010.)*	3b		X
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		X
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 2010?	4b		X

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	5b	
	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?		6b	X
	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?	☐ Yes ☒ No		
b	If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	N/A	7b	

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
HOWARD GINSBURG 197 WEST SPRING VALLEY AVENUE MAYWOOD, NJ 07607	SECRETARY 1.00	0.	0.	0.
BERNICE GAILING SCHWARTZ 197 WEST SPRING VALLEY AVENUE MAYWOOD, NJ 07607	VICE-PRESIDENT/TREASURER 1.00	0.	0.	0.
JACLYN HARTSTEIN 197 WEST SPRING VALLEY AVENUE MAYWOOD, NJ 07607	PRESIDENT 1.00	0.	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

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

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

(a) Name and address of each person paid more than $50,000	(b) Type of service	(c) Compensation
NONE		

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 N/A	
2	
3	
4	

Part IX-B **Summary of Program-Related Investments**

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1 N/A	
2	
All other program-related investments. See instructions.	
3	
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	657,789.
b	Average of monthly cash balances	1b	153,520.
c	Fair market value of all other assets	1c	
d	**Total** (add lines 1a, b, and c)	1d	811,309.
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	811,309.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	12,170.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4	5	799,139.
6	**Minimum investment return.** Enter 5% of line 5	6	39,957.

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	39,957.
2a	Tax on investment income for 2010 from Part VI, line 5	2a	640.		
b	Income tax for 2010. (This does not include the tax from Part VI.)	2b			
c	Add lines 2a and 2b			2c	640.
3	Distributable amount before adjustments. Subtract line 2c from line 1			3	39,317.
4	Recoveries of amounts treated as qualifying distributions			4	0.
5	Add lines 3 and 4			5	39,317.
6	Deduction from distributable amount (see instructions)			6	0.
7	**Distributable amount** as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1			7	39,317.

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	41,927.
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	41,927.
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	5	0.
6	**Adjusted qualifying distributions** Subtract line 5 from line 4	6	41,927.

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 2009	(c) 2009	(d) 2010
1 Distributable amount for 2010 from Part XI, line 7				39,317.
2 Undistributed income, if any, as of the end of 2010				
a Enter amount for 2009 only			0.	
b Total for prior years: _____, _____, _____		0.		
3 Excess distributions carryover, if any, to 2010:				
a From 2005 52,932.				
b From 2006 67,796.				
c From 2007 43,938.				
d From 2008 49,259.				
e From 2009 62,167.				
f **Total** of lines 3a through e	276,092.			
4 Qualifying distributions for 2010 from Part XII, line 4: ▶ $ 41,927.				
a Applied to 2009, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions) **	41,927.			
d Applied to 2010 distributable amount				0.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2010 (If an amount appears in column (d), the same amount must be shown in column (a).)	39,317.			39,317.
6 **Enter the net total of each column as indicated below:**				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	278,702.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
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		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2009. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2010. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2011				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2005 not applied on line 5 or line 7	13,615.			
9 **Excess distributions carryover to 2011.** Subtract lines 7 and 8 from line 6a	265,087.			
10 Analysis of line 9:				
a Excess from 2006 67,796.				
b Excess from 2007 43,938.				
c Excess from 2008 49,259.				
d Excess from 2009 62,167.				
e Excess from 2010 41,927.				

** SEE STATEMENT 12

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 2010, 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)

	Tax year	Prior 3 years			
	(a) 2010	(b) 2009	(c) 2008	(d) 2007	(e) Total
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					
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).)

NONE

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:

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 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
a *Paid during the year*				
SEE STATEMENT 13				
Total			▶ 3a	41,777.
b *Approved for future payment*				
NONE				
Total			▶ 3b	0.

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income		Excluded by section 512, 513, or 514		(e)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	Related or exempt function income
1 Program service revenue:					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	14.	
4 Dividends and interest from securities			14	4,221.	
5 Net rental income or (loss) from real estate:					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income			14	9,244.	
8 Gain or (loss) from sales of assets other than inventory			18	19,178.	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue:					
a					
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e)		0.		32,657.	0.
13 **Total** Add line 12, columns (b), (d), and (e)				13	32,657.

(See worksheet in line 13 instructions to verify calculations.)

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes).
	N/A

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

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (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	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other transactions:			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

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
		N/A	

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (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
N/A		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than taxpayer or fiduciary) is based on all information of which preparer has any knowledge

▶ Signature of officer or trustee — Date: 9/13/11 — ▶ OFFICER Title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
JONATHAN PERELMAN	J Perelman CPA	SEP 0 6 2011		

Firm's name ▶ FRIEDMAN LLP — Firm's EIN ▶

Firm's address ▶ 100 EAGLE ROCK AVENUE STE 200 EAST HANOVER, NJ 07936 — Phone no. (973) 929-3500

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.

OMB No 1545-0047

2010

Name of the organization

ABE & SYLVIA GINSBURG FOUNDATION

Employer identification number

23-7077996

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, $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 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 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 (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions 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 990-EZ that received from any one contributor, during the year, 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. An organization that is not covered by the General Rule and/or the Special Rules does not 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 line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF)

Name of organization: ABE & SYLVIA GINSBURG FOUNDATION

Employer identification number: 23-7077996

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	JACLYN, INC 635 59TH STREET WEST NEW YORK, NJ 07093	$ 37,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution)
2	ABE GINSBURG CLAT 19 WEST SPRING VALLEY AVE MAYWOOD, NJ 07607	$ 23,400.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution)
3	SYLVIA GINSBURG CLAT 19 WEST SPRING VALLEY AVE MAYWOOD, NJ 07607	$ 24,002.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution)

Name of organization: ABE & SYLVIA GINSBURG FOUNDATION

Employer identification number: 23-7077996

Part II Noncash Property (see instructions)

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

Name of organization	Employer identification number
ABE & SYLVIA GINSBURG FOUNDATION	23-7077996

Part III **Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than $1,000 for the year.** 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) ▶ $

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

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

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

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

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

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

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

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	AMOUNT
BANK OF AMERICA	14.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	14.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
STATE OF ISRAEL	80.	0.	80.
WELLS FARGO - DIVIDENDS	4,138.	0.	4,138.
WELLS FARGO - INTEREST	3.	0.	3.
TOTAL TO FM 990-PF, PART I, LN 4	4,221.	0.	4,221.

FORM 990-PF OTHER INCOME STATEMENT 3

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME
PARTNERSHIP RENTAL INCOME	0.	8,639.	
PARTNERSHIP RENTAL INCOME	9,244.	0.	
TOTAL TO FORM 990-PF, PART I, LINE 11	9,244.	8,639.	

FORM 990-PF ACCOUNTING FEES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	2,300.	0.		0.
TO FORM 990-PF, PG 1, LN 16B	2,300.	0.		0.

FORM 990-PF TAXES STATEMENT 5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
EXCISE TAX	517.	0.		0.
FOREIGN TAX	35.	35.		0.
TO FORM 990-PF, PG 1, LN 18	552.	35.		0.

FORM 990-PF OTHER EXPENSES STATEMENT 6

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
NEW JERSEY STATE FILING FEE	150.	0.		150.
BANK FEES	24.	24.		0.
TO FORM 990-PF, PG 1, LN 23	174.	24.		150.

FORM 990-PF CORPORATE STOCK STATEMENT 7

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
JACLYN STOCK - 65,769 SHS	169,613.	377,514.
BRISTOL MYERS- 800 SHARES	11,552.	21,184.
EXXON MOBILE CORP. - 236 SHARES	14,168.	17,256.
INTEL- 1,150 SHARES	8,437.	24,185.
PFIZER- 300 SHARES	11,079.	5,253.
MARRIOTT INTL-300 SHARES	6,469.	12,587.
TEVA PHARMACEUTICAL ADR - 200 SHARES	11,363.	10,426.
TEVA PHARMACEUTICAL ADR - 52 SHARES	2,953.	2,711.
ZIMMER- 80 SHARES	585.	4,294.
GOLDCORP INC GG - 500 SHARES	21,504.	22,990.
POTASH CORP OF SASKATCHEWAN INC - 200 SHARES	0.	0.
TOTAL TO FORM 990-PF, PART II, LINE 10B	257,723.	498,400.

FORM 990-PF CORPORATE BONDS STATEMENT 8

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
STATE OF ISRAEL BONDS	16,500.	16,500.
TOTAL TO FORM 990-PF, PART II, LINE 10C	16,500.	16,500.

FORM 990-PF OTHER INVESTMENTS STATEMENT 9

DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
INCOME FUND AMERICA REINVESTED- 1,467.687 SHARES	COST	0.	0.
INCOME FUND AMERICA REINVESTED- 178.11 SHARES	COST	0.	0.
INCOME FUND AMERICA REINVESTED- 75.828 SHARES	COST	0.	0.
VAN KAMPEN EQUITY- 3,249.722 SHARES	COST	29,215.	27,525.
VAN KAMPEN EQUITY REINVESTED- 309.835 SHARES	COST	3,745.	3,819.
VAN KAMPEN EQUITY REINVESTED- 43.85719 SHARES	COST	344.	371.
INCOME FUND AMERICA REINVESTED- 74.13 SHARES	COST	0.	0.
IVY FDS ASSET STRAT C - 1,422.475 SHARES	COST	30,005.	33,755.
BLOCKROCK GLOBAL 1,831.502	COST	30,005.	33,223.
BLOCKROCK GLOBAL 19.727	COST	327.	358.
BLOCKROCK GLOBAL 10.895	COST	194.	198.
FUNDAMENTAL INVS INC - 836.929 SHS	COST	30,644.	30,598.
TOTAL TO FORM 990-PF, PART II, LINE 13		124,479.	129,847.

FORM 990-PF OTHER LIABILITIES STATEMENT 10

DESCRIPTION	BOY AMOUNT	EOY AMOUNT
MIDDLE INTERFAITH PARTNERSHIP	9,213.	1,658.
TOTAL TO FORM 990-PF, PART II, LINE 22	9,213.	1,658.

FORM 990-PF LIST OF SUBSTANTIAL CONTRIBUTORS STATEMENT 11
PART VII-A, LINE 10

NAME OF CONTRIBUTOR	ADDRESS
JACLYN INC	635 59TH ST WEST NEW YORK, NJ 07093
ABE GINSBURG CLAT	19 WEST SPRING VALLEY AVE MAYWOOD, NJ 07607
SYLVIA GINSBURG CLAT	19 WEST SPRING VALLEY AVE MAYWOOD, NJ 07607

FORM 990-PF ELECTION UNDER REGULATIONS SECTION 53.4942(A)-3(D)(2) TO TREAT EXCESS QUALIFYING DISTRIBUTIONS AS DISTRIBUTIONS OUT OF CORPUS STATEMENT 12

ELECTION UNDER IRC REG.SEC.53-4942(A)-3(D)(2)

ABE & SYLVIA GINSBURG FOUNDATION HEREBY ELECTS TO TREAT THE CURRENT YEAR'S QUALIFYING DISTRIBUTIONS IN EXCESS OF THE IMMEDIATELY PRECEDING YEAR'S UNDISTRIBUTED INCOME AS MADE OUT OF CORPUS.

SIGNED:_____
TRUSTEE

FORM 990-PF GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR STATEMENT 13

RECIPIENT NAME AND ADDRESS	RECIPIENT RELATIONSHIP AND PURPOSE OF GRANT	RECIPIENT STATUS	AMOUNT
AIDS WALK NEW YORK PO BOX 10 NEW YORK, NY 10113	NONE NOT RESTRICTED	501 (C)(3)	100.
AMERICAN RED CROSS - HAITI RELIEF PO BOX 4002018 DES MOINES, IA 50340	NONE NOT RESTRICTED	501 (C)(3)	1,800.
AVON WALK FOR BREAST CANCER PO BOX 742509 CINCINNATI, OH 45274	NONE NOT RESTRICTED	501 (C)(3)	250.
CAMP SUNSHINE 35 ACADIA ROAD CASCO, ME 04001	NONE NOT RESTRICTED	501 (C)(3)	1,500.
CHILDREN'S BRAIN TUMOR FOUNDATION 274 MADISON AVENUE SUITE 1004 NEW YORK, NY 10016	NONE NOT RESTRICTED	501 (C)(3)	180.
COVENANT HOUSE 460 WEST 41ST STREET NEW YORK, NY 10036	NONE NOT RESTRICTED	501 (C)(3)	25.
CROHN'S & COLITIS FOUNDATION OF AMERICA INC 215 PARK AVENUE SOUTH SUITE 2014 NEW YORK, NY 10003	NONE NOT RESTRICTED	501 (C)(3)	1,700.
CYSTIC FIBROSIS FOUNDATION 60 EAST 42ND STREET NEW YORK, NY 10165	NONE NOT RESTRICTED	501 (C)(3)	25.

EASTER SEALS PO BOX 2013 TOMS RIVER, NJ 08754	NONE NOT RESTRICTED	501 (C)(3)	50.
ENGLEWOOD HOSPITAL MEDICAL CENTER FOUNDATION 350 ENGLE STREET ENGLEWOOD, NJ 07631	NONE NOT RESTRICTED	501 (C)(3)	1,430.
ENVIRONEMNTAL DEFENSE FUND 257 PARK AVENUE SOUTH NEW YORK, NY 10010	NONE NOT RESTRICTED	501 (C)(3)	100.
FORT LEE FIRE PROTECTION ASSOCIATION #1 PO BOX 1097 FORT LEE, NJ 07024-1097	NONE NOT RESTRICTED	501 (C)(3)	150.
FORT LEE P.B.A. LOCAL #245 PO BOX 1073 FORT LEE, NJ 07024	NONE NOT RESTRICTED	501 (C)(3)	100.
FORT LEE VOLUNTEER AMBULANCE CORPS INC PO BOX 1148 FORT LEE, NJ 07024-1097	NONE NOT RESTRICTED	501 (C)(3)	150.
HADASSAH 50 WEST 58TH STREET NEW YORK, NY 10019	NONE NOT RESTRICTED	501 (C)(3)	180.
HILLEL 800 EIGHTH STREET, NW WASHINGTON, DC 20001	NONE NOT RESTRICTED	501 (C)(3)	72.
HOPE AND HEROES CHILDRENS' CANCER CENTER 161 FORT WASHINGTON AVENUE NEW YORK, NY 10032	NONE NOT RESTRICTED	501 (C)(3)	100.
HORACE MANN SCHOOL 231 WEST 246TH STREET BRONX, NY 10471	NONE NOT RESTRICTED	501 (C)(3)	1,100.

JEWISH FAMILY SERVICE 1485 TEANECK ROAD TEANECK, NJ 07666	NONE NOT RESTRICTED	501 (C)(3)	780.
JEWISH HOME FOUNDATION OF NORTH JERSEY 10 LINK DRIVE NORTHVALE, NJ 07647	NONE NOT RESTRICTED	501 (C)(3)	175.
JUVENILE DIABETES RESEARCH FOUNDATION 26 BROADWAY NEW YORK, NY 10004	NONE NOT RESTRICTED	501 (C)(3)	200.
KAPLEN JCC ON THE PALISADES 411 EAST CLINTON AVENUE TENAFLY, NJ 07670	NONE NOT RESTRICTED	501 (C)(3)	1,310.
MANHATTAN THEATER CLUB 311 W 43RD STREET 8TH FLOOR NEW YORK, NY 10036	NONE NOT RESTRICTED	501 (C)(3)	1,000.
MEMORIAL SLOAN KETTERING CANCER CENTER 1275 YORK AVENUE NEW YORK, NY 10065	NONE NOT RESTRICTED	501 (C)(3)	360.
NATIONAL AUDUBON SOCIETY PO BOX 41543 PHILADELPHIA, PA 19101	NONE NOT RESTRICTED	501 (C)(3)	100.
SOMERVILLE HSA 45 SOUTH PLEASANT AVE RIDGEWOOD, NJ 07450	NONE NOT RESTRICTED	501 (C)(3)	325.
ST. JUDE CHILDREN'S RESEARCH HOSPITAL PO BOX 810 MEMPHIS, TN 38101	NONE NOT RESTRICTED	501 (C)(3)	180.
STANLEY KAPLAN NURSERY SCHOOL 225 EAST 51ST STREET NEW YORK, NY 10001	NONE NOT RESTRICTED	501 (C)(3)	200.

SUTTON PLACE SYNOGOGUE 225 EAST 51ST STREET NEW YORK, NY 10022	NONE NOT RESTRICTED	501 (C)(3)	9,000.
ORT 777 YAMATO ROAD, SUITE 100 BOCA RATON, FL 33431	NONE NOT RESTRICTED	501 (C)(3)	26.
TEMPLE BETH EL 3610 DUNDEE ROAD NORTHBROOK, IL 60062	NONE NOT RESTRICTED	501 (C)(3)	250.
TEMPLE SINAI OF BERGEN COUNTY ONE EAGLE STREET TENAFLY, NJ 07670	NONE NOT RESTRICTED	501 (C)(3)	4,244.
THE ARNOLD P. GOLD FOUNDATION 619 PALISADE AVENUE ENGLEWOOD CLIFFS, NJ 07632	NONE NOT RESTRICTED	501 (C)(3)	2,300.
THE AUXILLIARY OF NYU MEDICAL CENTER 560 FIRS AVENUE ROOM HW 399 NEW YORK, NY 10016	NONE NOT RESTRICTED	501 (C)(3)	500.
THE CHILDREN'S AID SOCIETY 105 EAST 45TH STREET NEW YORK, NY 10017	NONE NOT RESTRICTED	501 (C)(3)	1,000.
THE DOE FUND 232 EAST 84TH STREET NEW YORK, NY 10028	NONE NOT RESTRICTED	501 (C)(3)	50.
THE HAMPTON SYNAGOGUE 154 SUNSET AVENUE WESTHAMPTON BEACH, NY 11978	NONE NOT RESTRICTED	501 (C)(3)	2,700.
THE INTERNATIONAL DYSLEXIA ASSOCIATION 40 YORK RD., 4TH FLOOR BALTIMORE, MD 21204	NONE NOT RESTRICTED	501 (C)(3)	120.

THE JERUSALEM FELLOWHIPS 119 W. 72ND STREET NEW YORK, NY 10023	NONE NOT RESTRICTED	501 (C)(3)	1,500.
THE MICHAEL WOLK HEART FOUNDATION 425 EAST 61ST STREET - 6TH FLOOR NEW YORK, NY 10065	NONE NOT RESTRICTED	501 (C)(3)	300.
THE NATURE CONSERVENCY 4245 NORTH FAIRFAX DRIVE, SUITE 100 ARLINGTON, VA 22203	NONE NOT RESTRICTED	501 (C)(3)	50.
UJA FEDERATION OF NORTHERN NEW JERSEY 50 EISENHOWER DRIVE PARAMUS, NJ 07652	NONE NOT RESTRICTED	501 (C)(3)	900.
UNITED METHODIST CHURCH OF PONTE VEDRA 76 SOUTH ROSCOE BLVD. PONTE VEDRA, FL 32082	NONE NOT RESTRICTED	501 (C)(3)	100.
UNITED STATES OLYMPIC COMMITTEE PO BOX 7010 ALBERT LEA, MN 56007	NONE NOT RESTRICTED	501 (C)(3)	25.
UNIVERSITY OF MIAMI ANNUAL FUND PO BOX 025388 MIAMI, FL 33102	NONE NOT RESTRICTED	501 (C)(3)	5,000.
WORLD WILDLIFE FUND 1250 TWENTY-FOURTH STREET, PO BOX 97180 WASHINGTON, DC 20090	NONE NOT RESTRICTED	501 (C)(3)	20.
THE METROPOLITAN OPERA FUND PO BOX 930 NEW YORK, NY 10133	NONE NOT RESTRICTED	501 (C)(3)	50.
TOTAL TO FORM 990-PF, PART XV, LINE 3A			41,777.

Form **8868**
(Rev January 2011)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return.

OMB No. 1545-1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box ▶ [X]
- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions) For more details on the electronic filing of this form, visit *www.irs.gov/efile* and click on *e-file for Charities & Nonprofits.*

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only ▶ [ ]

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

Type or print	Name of exempt organization	Employer identification number
File by the due date for filing your return See instructions	ABE & SYLVIA GINSBURG FOUNDATION	23-7077996
	Number, street, and room or suite no. If a P.O. box, see instructions. 197 WEST SPRING VALLEY AVENUE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. MAYWOOD, NJ 07607	

Enter the Return code for the return that this application is for (file a separate application for each return) 04

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ▶ ABRAHAM GINSBURG
  197 WEST SPRING VALLEY AVENUE - MAYWOOD, NJ 07607
  Telephone No. ▶ 201-909-6000 FAX No ▶ 201-226-7801
- 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

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until AUGUST 15, 2011, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ [X] calendar year 2010 or
▶ [ ] tax year beginning _____, and ending _____

2 If the tax year entered in line 1 is for less than 12 months, check reason: [ ] Initial return [ ] Final return
[ ] Change in accounting period

3a	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	3a	$ 766.
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	3b	$ 191.
c	**Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions	3c	$ 575.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions

LHA **For Paperwork Reduction Act Notice, see Instructions.** Form **8868** (Rev 1-2011)

023841
01-03-11

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

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).

Part II **Additional (Not Automatic) 3-Month Extension of Time.** Only file the original (no copies needed)

Type or print File by the extended due date for filing your return See instructions	Name of exempt organization	Employer identification number
	ABE & SYLVIA GINSBURG FOUNDATION	23-7077996
	Number, street, and room or suite no. If a P.O. box, see instructions 197 WEST SPRING VALLEY AVENUE	
	City, town or post office, state, and ZIP code For a foreign address, see instructions MAYWOOD, NJ 07607	

Enter the Return code for the return that this application is for (file a separate application for each return) . . . [0 4]

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	[illegible]	[illegible]
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

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

- The books are in the care of ▶ ABRAHAM GINSBURG
  197 WEST SPRING VALLEY AVENUE - MAYWOOD, NJ 07607
  Telephone No ▶ 201-909-6000 FAX No. ▶ 201-226-7801
- 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 NOVEMBER 15, 2011.

5 For calendar year 2010, or other tax year beginning _____, and ending _____.

6 If the tax year entered in line 5 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
WE ARE HEREBY REQUESTING A 3-MONTH EXTENSION OF TIME TO FILE FORM CHAR50 AVAILABLE

8a	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.	8a	$	766.
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.	8b	$	766.
c	Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c	$	0.

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 ▶ [signature] CPA Title ▶ CPA Date ▶ 8/8/11

023842
01-24-11