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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047

2012

Open to Public Inspection

A For the 2012 calendar year, or tax year beginning 09-01-2012 , 2012, and ending 08-31-2013

B Check if applicable
- [x] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Terminated
- [ ] Amended return
- [ ] Application pending

C Name of organization
THE HAROLD GRINSPOON FOUNDATION

Doing Business As

Number and street (or P O box if mail is not delivered to street address) | Room/suite
67 HUNT STREET NO 100

City or town, state or country, and ZIP + 4
AGAWAM, MA 01001

D Employer identification number
04-6685725

E Telephone number
(413) 781-0712

G Gross receipts $ 95,316,865

F Name and address of principal officer
JEREMY PAVA
67 HUNT STREET NO 100
AGAWAM, MA 01001

H(a) Is this a group return for affiliates? [ ] Yes [x] No

H(b) Are all affiliates included? [ ] Yes [ ] No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status [x] 501(c)(3) [ ] 501(c) ( ) ◀ (insert no) [ ] 4947(a)(1) or [ ] 527

J Website: ▶ WWW HGF ORG

K Form of organization [ ] Corporation [x] Trust [ ] Association [ ] Other ▶

L Year of formation 1991

M State of legal domicile MA

Part I Summary

1 Briefly describe the organization's mission or most significant activities
SUPPORT PRIMARILY JEWISH EDUCATIONAL INSTITUTIONS AND ORGANIZATIONS

2 Check this box ▶ [ ] if the organization discontinued its operations or disposed of more than 25% of its net assets

3	Number of voting members of the governing body (Part VI, line 1a)	3	9
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	8
5	Total number of individuals employed in calendar year 2012 (Part V, line 2a)	5	76
6	Total number of volunteers (estimate if necessary)	6	50
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	-526,731
b	Net unrelated business taxable income from Form 990-T, line 34	7b	-500,831

Activities & Governance

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	27,123,530	32,870,795
9	Program service revenue (Part VIII, line 2g)	4,139,318	5,805,525
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,029,278	7,398,588
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	26,144,121	33,964,494
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	59,436,247	80,039,402
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	7,782,700	6,197,858
14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	3,730,392	4,652,879
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	247,840
b	Total fundraising expenses (Part IX, column (D), line 25) ▶377,599		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	6,254,000	7,930,528
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	17,767,092	19,029,105
19	Revenue less expenses Subtract line 18 from line 12	41,669,155	61,010,297

Revenue

Expenses

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	255,742,652	305,588,451
21	Total liabilities (Part X, line 26)	11,643,244	9,768,388
22	Net assets or fund balances Subtract line 21 from line 20	244,099,408	295,820,063

Net Assets or Fund Balances

Part II Signature Block

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

Sign Here

****** | 2014-07-15
Signature of officer | Date

JEREMY PAVA TRUSTEE
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
DAVID KALICKA		2014-07-15		P00963044

Firm's name ▶ MEYERS BROTHERS KALICKA PC | Firm's EIN ▶ 04-2713795

Firm's address ▶ 330 WHITNEY AVE SUITE 800
HOLYOKE, MA 01040 | Phone no (413) 536-8510

May the IRS discuss this return with the preparer shown above? (see instructions) [x] Yes [ ] No

Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response to any question in this Part III . . . . . ☑

1 Briefly describe the organization's mission

ENHANCING JEWISH AND COMMUNITY LIFE IN WESTERN MASSACHUSETTS, NORTH AMERICA, ISRAEL AND BEYOND

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ Yes ☑ No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . . ☐ Yes ☑ No

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses $ 11,034,610 including grants of $ 3,255,483) (Revenue $ 5,787,513)

THE PJ LIBRARY (PJ FOR PAJAMAS), IN PARTNERSHIP WITH LOCAL COMMUNITIES PROVIDES FAMILIES WITH HIGH-QUALITY CHILDREN'S BOOKS, MUSIC, AND OTHER RESOURCES THAT FOSTER JEWISH LEARNING AND CREATE A GATEWAY FOR DEEPER ENGAGEMENT IN JEWISH LIFE IN 2013 OVER 129,282 CHILDREN AND FAMILIES IN OVER 281 COMMUNITIES RECEIVED BOOKS AND MATERIALS MONTHLY

4b (Code) (Expenses $ 1,615,857 including grants of $ 437,467) (Revenue $)

THE JCAMP180 (FORMERLY KNOWN AS THE GRINSPOON INSTITUTE FOR JEWISH PHILANTHROPY (GIJP)) PROVIDES MENTORING SERVICES AND CHALLENGE GRANTS TO NONPROFIT JEWISH OVERNIGHT CAMPS AND OTHER ORGANIZATIONS JCAMP180 FOCUSES ON STRATEGIC PLANNING, LEADERSHIP DEVELOPMENT, FUNDRAISING, AND OVERALL CAPACITY BUILDING

4c (Code) (Expenses $ 3,754,246 including grants of $ 2,504,908) (Revenue $ 17,436)

THE HGF AWARDS GRANTS DIRECTLY TO INDIVIDUALS AND ORGANIZATIONS SUPPORTING INITIATIVES LOCALLY, NATIONALLY, AND IN ISRAEL THESE PROGRAMS RANGE FROM SMALL INDIVIDUAL CAMPERSHIP TO NATIONAL ORGANIZATIONAL GRANTS ADDITIONALLY, HGF PROVIDES FUNDING AND RESOURCES FOR PHILANTHROPIC LEGACY AND TEEN PROGRAMS, CULTURAL AND ART INITIATIVES, AND PROFESSIONAL DEVELOPMENT AND RESOURCE MATERIALS FOR EDUCATORS

(Code) (Expenses $ 535,553 including grants of $) (Revenue $ 576)

VOICES & VISIONS, FORMERLY A PILOT PROGRAM UNDER PJ LIBRARY, PAIRS QUOTES AND IMAGES TO OFFER A NEW AND DYNAMIC VISION TO ENGAGE THE JEWISH PEOPLE IN CONVERSATIONS REGARDING THEIR OWN IDENTITIES

4d Other program services (Describe in Schedule O)

(Expenses $ 535,553 including grants of $) (Revenue $ 576)

4e **Total program service expenses** ▶ 16,940,266

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		No
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10	Yes	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI.*	11a	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b	Yes	
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		No
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	Yes	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a	Yes	
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b	Yes	
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the United States? *If "Yes," complete Schedule F, Parts II and IV*	15	Yes	
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the United States? *If "Yes," complete Schedule F, Parts III and IV*	16		No
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I (see instructions)*	17	Yes	
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

Part IV Checklist of Required Schedules *(continued)*

21	Did the organization report more than $5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	**21**	Yes	
22	Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	**22**	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	**23**		No
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25*	**24a**		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	**24b**		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	**24c**		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	**24d**		
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	**25a**		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	**25b**		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II*	**26**		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	**27**		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28a**	Yes	
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28b**		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	**28c**		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	**33**	Yes	
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	**34**	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	**35a**		No
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	**35b**		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**36**		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	**37**		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O	**38**	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V . . . . . ☐

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . .	1a	51		
b	Enter the number of Forms W-2G included in line 1a *Enter -0-* if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	76		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b		Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year? . . .	3a		Yes	
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*	3b		Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		Yes	
b	If "Yes," enter the name of the foreign country ▶ IS See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . .	5a			No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . .	6a			No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a			No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . .	7f			No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the organization make any taxable distributions under section 4966?	9a			
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter				
a	Initiation fees and capital contributions included on Part VIII, line 12 . . .	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* . .	14b			

Part VI **Governance, Management, and Disclosure** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.*

Check if Schedule O contains a response to any question in this Part VI . . . . . ☑

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	**1a**	9		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O				
b	Enter the number of voting members included in line 1a, above, who are independent	**1b**	8		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	**2**		Yes	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? .	**3**			No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	**4**			No
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .	**5**			No
6	Did the organization have members or stockholders?	**6**			No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	**7a**			No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	**7b**			No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a	The governing body?	**8a**		Yes	
b	Each committee with authority to act on behalf of the governing body?	**8b**		Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*	**9**			No

Section B. Policies (*This Section B requests information about policies not required by the Internal Revenue Code.*)

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	**10a**		No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	**10b**		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	**11a**	Yes	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	**12a**	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	**12b**	Yes	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done*	**12c**	Yes	
13	Did the organization have a written whistleblower policy?	**13**		No
14	Did the organization have a written document retention and destruction policy?	**14**	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	**15a**	Yes	
b	Other officers or key employees of the organization	**15b**	Yes	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	**16a**		No
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	**16b**		

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed ▶ MA

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you made these available Check all that apply

☐ Own website ☐ Another's website ☑ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶ JEREMY PAVA 380 UNION STREET WEST SPRINGFIELD, MA (413) 781-0712

Part VII **Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response to any question in this Part VII . . . . . ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any See instructions for definition of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) HAROLD GRINSPOON TRUSTEE	30 00	X						0	0	0
(2) JEREMY PAVA TRUSTEE	6 00	X						0	0	0
(3) WINIFRED SANDLER TRUSTEE	16 00	X						0	0	0
(4) MICHAEL BOHNEN TRUSTEE	4 00	X						0	0	0
(5) RABBI YITZ GREENBERG TRUSTEE	4 00	X						0	0	0
(6) DIANE TRODERMAN TRUSTEE	4 00	X						0	0	0
(7) ANDY EDER TRUSTEE	4 00	X						0	0	0
(8) DAN BACKER TRUSTEE	4 00	X						0	0	0
(9) STUART ANFANG TRUSTEE	4 00	X						0	0	0
(10) ADRIAN DION CHIEF OPERATING OFFICER	40 00			X				112,845	0	6,698
(11) KATE CONN EFFECTIVE 12813 CHIEF EXECUTIVE OFFICER	40 00			X				0	0	0
(12) MATTHEW MOTYKA CHIEF FINANCIAL OFFICER	20 00			X				0	0	0
(13) DAVID SHARKEN PROGRAM DIRECTOR, CAMP LEGACY	40 00					X		100,464	0	18,439
(14) TAMAR REMZ PROGRAM DIRECTOR, STRATEGIC	40 00					X		133,409	0	6,783
(15) MARCIE GREENFIELD SIMONS PROGRAM DIRECTOR, PJ LIBRARY	35 00					X		111,687	0	2,087
(16) MARK GOLD PROGRAM DIRECTOR, JCAMP 180	40 00					X		114,002	0	2,721

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
1b **Sub-Total** . . . . . ▶										
c **Total from continuation sheets to Part VII, Section A** . . . . ▶										
d **Total (add lines 1b and 1c)** . . . . . ▶								572,407	0	36,728

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 5

			Yes	No
3	Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	**3**		No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	**4**		No
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	**5**		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation
LOU COVE 14 WOODLOT ROAD AMHERST MA 01020	CONSULTING SERVICES	139,340
BOSTON INTERACTIVE 529 MAIN STREET 210 BOSTON MA 02129	WEBSITE DESIGN	117,550

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 2

Part VIII Statement of Revenue

Check if Schedule O contains a response to any question in this Part VIII . . . . . ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	32,870,795			
	g	Noncash contributions included in lines 1a-1f $		28,495,275			
	h	**Total.** Add lines 1a-1f	▶	32,870,795			
Program Service Revenue			Business Code				
	2a	PJ LIBRARY BOOK PROGRA	900099	5,787,513	5,787,513		
	b	HGF AWARDS GRANT AND M	900099	18,012	18,012		
	c						
	d						
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a–2f	▶	5,805,525			
	3	Investment income (including dividends, interest, and other similar amounts)	▶	3,251,837			3,251,837
	4	Income from investment of tax-exempt bond proceeds	▶				
	5	Royalties	▶				
			(i) Real / (ii) Personal				
	6a	Gross rents					
	b	Less rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss)	▶				
			(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory	19,424,214				
	b	Less cost or other basis and sales expenses	15,277,463				
	c	Gain or (loss)	4,146,751				
	d	Net gain or (loss)	▶	4,146,751			4,146,751
Other Revenue	8a	Gross income from fundraising events (not including $ _____ of contributions reported on line 1c) See Part IV, line 18	a				
	b	Less direct expenses	b				
	c	Net income or (loss) from fundraising events	▶				
	9a	Gross income from gaming activities See Part IV, line 19	a				
	b	Less direct expenses	b				
	c	Net income or (loss) from gaming activities	▶				
	10a	Gross sales of inventory, less returns and allowances	a				
	b	Less cost of goods sold	b				
	c	Net income or (loss) from sales of inventory	▶				
		Miscellaneous Revenue	Business Code				
	11a	REAL ESTATE PTSP K-1'S	523000	31,899,313		-144,813	32,044,126
	b	INVEST PTPS K-1'S	523000	2,029,534		-381,918	2,411,452
	c	MISCELLANEOUS INCOME	900099	35,647			35,647
	d	All other revenue					
	e	**Total.** Add lines 11a–11d	▶	33,964,494			
	12	**Total revenue.** See Instructions	▶	80,039,402	5,805,525	-526,731	41,889,813

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns All other organizations must complete column (A)

Check if Schedule O contains a response to any question in this Part IX . . . . . ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States See Part IV, line 21	2,739,681	2,739,681		
2 Grants and other assistance to individuals in the United States See Part IV, line 22	826,403	826,403		
3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16	2,631,774	2,631,774		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	286,960	243,484	28,696	14,780
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	3,765,412	3,197,498	454,904	113,010
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	32,141		32,141	
9 Other employee benefits	288,809	254,969	31,871	1,969
10 Payroll taxes	279,557	242,047	37,510	
11 Fees for services (non-employees)				
a Management				
b Legal	27,454	378	27,076	
c Accounting	24,000		24,000	
d Lobbying				
e Professional fundraising services See Part IV, line 17	247,840			247,840
f Investment management fees	271,173		271,173	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	503,186	453,016	50,170	
12 Advertising and promotion	628,079	613,598	14,481	
13 Office expenses	357,102	303,681	53,421	
14 Information technology	221,049	57,555	163,494	
15 Royalties . .				
16 Occupancy	111,209	49,885	61,324	
17 Travel	314,215	285,795	28,420	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	296,301	293,091	3,210	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	334,565		334,565	
23 Insurance	33,300		33,300	
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a BOOKS AND CD'S	4,452,026	4,452,026		
b OTHER PROGRAM EXPENSES	295,385	295,385		
c OTHER EXPENSES	61,484		61,484	
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	19,029,105	16,940,266	1,711,240	377,599
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response to any question in this Part X . . . . . ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		81,132	1	1,368,623
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net			4	
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net		1,456,083	7	1,630,070
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		36,631	9	82,299
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 1,884,580			
	b	Less accumulated depreciation	10b 579,029	760,397	10c	1,305,551
	11	Investments—publicly traded securities		140,807,407	11	154,280,016
	12	Investments—other securities See Part IV, line 11		112,601,002	12	146,921,892
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11			15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		255,742,652	16	305,588,451
Liabilities	17	Accounts payable and accrued expenses		406,570	17	690,106
	18	Grants payable		10,848,035	18	8,539,543
	19	Deferred revenue		388,639	19	538,739
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D			21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D			25	
	26	**Total liabilities.** Add lines 17 through 25		11,643,244	26	9,768,388
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		243,958,246	27	295,671,339
	28	Temporarily restricted net assets		21,162	28	28,724
	29	Permanently restricted net assets		120,000	29	120,000
		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		244,099,408	33	295,820,063
	34	Total liabilities and net assets/fund balances		255,742,652	34	305,588,451

Part XI Reconcilliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI . . . . . ☑

1	Total revenue (must equal Part VIII, column (A), line 12)	1	80,039,402
2	Total expenses (must equal Part IX, column (A), line 25)	2	19,029,105
3	Revenue less expenses Subtract line 2 from line 1	3	61,010,297
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	244,099,408
5	Net unrealized gains (losses) on investments	5	12,764,945
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-22,054,587
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	295,820,063

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII . . . . . ☑

			Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☑ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		No
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☑ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c		No
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b		

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SCHEDULE A (Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
THE HAROLD GRINSPOON FOUNDATION

Employer identification number
04-6685725

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

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state _____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)

9 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

10 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

11 ☑ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a ☑ Type I **b** ☐ Type II **c** ☐ Type III - Functionally integrated **d** ☐ Type III - Non-functionally integrated

e ☑ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? **11g(i)**		No
(ii) A family member of a person described in (i) above? **11g(ii)**		No
(iii) A 35% controlled entity of a person described in (i) or (ii) above? **11g(iii)**		No

h Provide the following information about the supported organization(s)

(i) Name of supported organization	**(ii)** EIN	**(iii)** Type of organization (described on lines 1- 9 above or IRC section **(see instructions))**	**(iv)** Is the organization in col **(i)** listed in your governing document?		**(v)** Did you notify the organization in col **(i)** of your support?		**(vi)** Is the organization in col **(i)** organized in the U S ?		**(vii)** Amount of monetary support
			Yes	**No**	**Yes**	**No**	**Yes**	**No**	
See Additional Data Table									
Total									3,059,000

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 **Total support** (Add lines 7 through 10)						

12 Gross receipts from related activities, etc (see instructions) **12**

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** . . . . . ▶☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f)) **14**

15 Public support percentage for 2011 Schedule A, Part II, line 14 **15**

16a **33 1/3% support test—2012.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

b **33 1/3% support test—2011.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

17a **10%-facts-and-circumstances test—2012.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶☐

b **10%-facts-and-circumstances test—2011.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶☐

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support** (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 **Total support.** (Add lines 9, 10c, 11, and 12)						

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** ▶☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	15	
16	Public support percentage from 2011 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2012** (line 10c, column (f) divided by line 13, column (f))	17	
18	Investment income percentage from **2011** Schedule A, Part III, line 17	18	

19a **33 1/3% support tests—2012.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

b **33 1/3% support tests—2011.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶☐

Part IV **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Explanation

Additional Data

Software ID:
Software Version:
EIN: 04-6685725
Name: THE HAROLD GRINSPOON FOUNDATION

Form 990, Sch A, Part I, Line 11h - Provide the following information about the supported organization(s).

(i) Name of Supported Organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section)	(iv) Is the organization in (i) listed in your governing document?		(v) Did you notify the organization in (i) of your support?		(vi) Is the organization in (i) organized in the U S ?		(vii) Amount of support?
			Yes	No	Yes	No	Yes	No	
BIRTHRIGHT ISRAEL FOUNDATION	134092050	7	Yes		Yes		Yes		100000
FOUNDATION FOR JEWISH CAMP	223551013	7	Yes		Yes		Yes		300000
JEWISH FEDERATION OF WESTERN MASSACHUSETTS	042127023	7	Yes		Yes		Yes		54000
THE JEWISH FEDERATIONS OF NORTH AMERICA (UNITED JEWISH COMMUNITIES)	131624240	7	Yes		Yes		Yes		2600000
YIDDISH BOOK CENTER	042708878	7	Yes		Yes		Yes		5000

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SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
THE HAROLD GRINSPOON FOUNDATION

Employer identification number
04-6685725

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)		
3	Aggregate grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)
☐ Preservation of land for public use (e g , recreation or education) ☐ Preservation of an historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

		Held at the End of the Year
a	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
c	Number of conservation easements on a certified historic structure included in (a)	2c
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ $ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $ _____

(ii) Assets included in Form 990, Part X ▶ $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a Revenues included in Form 990, Part VIII, line 1 ▶ $ _____

b Assets included in Form 990, Part X ▶ $ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange programs
- e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table

		Amount
c	Beginning balance	1c
d	Additions during the year	1d
e	Distributions during the year	1e
f	Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII . . . . . ☐

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

		(a) Current year	(b) Prior year	b (c) Two years back	(d) Three years back	(e) Four years back
1a	Beginning of year balance	4,707,034	4,676,214	4,276,159	3,856,473	4,680,358
b	Contributions	42,000	116,602	56,307	158,019	50,702
c	Net investment earnings, gains, and losses	444,855	144,491	590,732	407,435	-656,010
d	Grants or scholarships					
e	Other expenditures for facilities and programs	145,125	230,273	246,984	145,768	218,577
f	Administrative expenses					
g	End of year balance	5,048,764	4,707,034	4,676,214	4,276,159	3,856,473

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

- a Board designated or quasi-endowment ▶ 97 050 %
- b Permanent endowment ▶ 2 380 %
- c Temporarily restricted endowment ▶ 0 570 %

The percentages in lines 2a, 2b, and 2c should equal 100%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

		Yes	No
(i) unrelated organizations	3a(i)		No
(ii) related organizations	3a(ii)		No
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		1,154,146	579,029	575,117
e Other		730,434		730,434
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				1,305,551

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) LIMITED PARTNERSHIP INTERESTS	46,744,952	F
(B) PRIVATE EQUITY FUNDS	17,437,209	F
(C) CD'S AND GOVERNMENT FUNDS	31,804,739	F
(D) OTHER INVESTMENTS	50,934,992	F
Total. *(Column (b) must equal Form 990, Part X, col (B) line 12)* ▶	146,921,892	

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. *(Column (b) must equal Form 990, Part X, col (B) line 13)* ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 15.)* . . . . . ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

1 (a) Description of liability	(b) Book value
Federal income taxes	
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	

2. Fin 48 (ASC 740) Footnote In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII ☑

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements			1	68,548,039
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a	12,764,945		
b	Donated services and use of facilities	2b	106,771		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII)	2d	5,438,793		
e	Add lines **2a** through **2d**			2e	18,310,509
3	Subtract line **2e** from line **1**			3	50,237,530
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII)	4b	29,801,872		
c	Add lines **4a** and **4b**			4c	29,801,872
5	Total revenue Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12)			5	80,039,402

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements			1	16,827,384
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a	106,771		
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII)	2d			
e	Add lines **2a** through **2d**			2e	106,771
3	Subtract line **2e** from line **1**			3	16,720,613
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII)	4b	2,308,492		
c	Add lines **4a** and **4b**			4c	2,308,492
5	Total expenses Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18)			5	19,029,105

Part XIII Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b Also complete this part to provide any additional information

Identifier	Return Reference	Explanation
DESCRIPTION OF INTENDED USE OF ENDOWMENT FUNDS	PART V, LINE 4	TO SUPPORT IN PERPETUITY THE MISSION OF THE FOUNDATION
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X, LINE 2	PROFESSIONAL ACCOUNTING STANDARDS PROVIDE DETAILED GUIDANCE FOR THE FINANCIAL STATEMENT RECOGNITION, MEASUREMENT AND DISCLOSURE OF UNCERTAIN TAX POSITIONS RECOGNIZED IN AN ENTERPRISE'S FINANCIAL STATEMENTS, IN ACCORDANCE WITH PROFESSIONAL STANDARDS RELATED TO THE ACCOUNTING FOR INCOME TAXES THEY REQUIRE AN ENTITY TO RECOGNIZE THE FINANCIAL STATEMENT IMPACT OF A TAX POSITION WHEN IT IS MORE LIKELY THAN NOT THAT THE POSITION WILL BE SUSTAINED UPON EXAMINATION A TAX POSITION IS DEEMED TO INCLUDE SUCH THINGS AS THE FOUNDATION'S TAX EXEMPT STATUS MANAGEMENT HAS EVALUATED SIGNIFICANT TAX POSITIONS AGAINST THE CRITERIA ESTABLISHED BY PROFESSIONAL STANDARDS AND BELIEVES THERE ARE NO SUCH TAX POSITIONS REQUIRING ACCOUNTING RECOGNITION THE FOUNDATION'S TAX RETURNS ARE SUBJECT TO EXAMINATION BY TAXING AUTHORITIES FOR ALL YEARS ENDING ON OR AFTER AUGUST 31, 2010
PART XI, LINE 2D - OTHER ADJUSTMENTS		SECTION 754 ADJUSTMENT NOT RECORDED ON F/S 120,059 CHANGE IN MARKET VALUE OF REAL ESTATE LIMITED PARTNERSHIP INTERESTS 5,318,734
PART XI, LINE 4B - OTHER ADJUSTMENTS		PARTNERSHIP INTERESTS NONDEDUCTIBLE EXPENSE 3,101 PARTNERSHIP INTERESTS SEC 1231 GAIN 8,882,146 PARTNERSHIP K-1 REDEMPTION GAIN 20,916,625
PART XII, LINE 2D - OTHER ADJUSTMENTS		OTHER ADJUSTMENTS
PART XII, LINE 4B - OTHER ADJUSTMENTS		CHANGE IN ACCRUAL FOR COMMITMENTS AND GRANTS PAYABLE 2,308,492

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SCHEDULE F (Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
THE HAROLD GRINSPOON FOUNDATION

Employer identification number
04-6685725

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

1 **For grantmakers.** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . ☑ Yes ☐ No

2 **For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of grant funds outside the United States.

3 Activites per Region (The following Part I, line 3 table can be duplicated if additional space is needed)

	(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
	MIDDLE EAST	0	2	PROGRAM SERVICES	TO SUPPORT LITERACY, JEWISH AND COMMUNITY LIFE AND ECONOMIC DEVELOPMENT PROGRAMS IN ISRAEL	2,633,210
	NORTH AMERICA	0	0	PROGRAM SERVICESPROGRAM SERVICES	PJ LIBRARY PROGRAM- DISTRIBUTE BOOKS TO CHILDREN IN CANADA AND MEXICO	473,463
	EAST ASIA AND THE PACIFIC	0	0	PROGRAM SERVICES	PJ LIBRARY PROGRAM- DISTRIBUTE BOOKS TO CHILDREN IN AUSTRALIA	31,036
	RUSSIA & THE NEWLY INDEPENDENT STATES	0	0	PROGRAM SERVICES	PJ LIBRARY PROGRAM- DISTRIBUTE BOOKS TO CHILDREN IN RUSSIA	42,498
3a	Sub-total	0	2			3,180,207
b	Total from continuation sheets to Part I	0	0			0
c	**Totals** (add lines 3a and 3b)	0	2			3,180,207

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
See Add'l Data								

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . . ▶ 7

3 Enter total number of other organizations or entities . . . . . ▶ 7

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)

Part IV Foreign Forms

1	Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)*	☑ Yes	☐ No
2	Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organizationmay be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)*	☐ Yes	☑ No
3	Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)*	☐ Yes	☑ No
4	Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)*	☑ Yes	☐ No
5	Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships. (see Instructions for Form 8865)*	☑ Yes	☐ No
6	Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713).*	☐ Yes	☑ No

Part V **Supplemental Information**

Complete this part to provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

Identifier	ReturnReference	Explanation

Additional Data

Software ID:
Software Version:
EIN: 04-6685725
Name: THE HAROLD GRINSPOON FOUNDATION

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		MIDDLE EAST	TO FUND A BUSINESS DEVELOPMENT CENTER IN ISRAEL	9,250	CHECK			
		MIDDLE EAST	ENHANCING JEWISH AND COMMUNITY LIFE IN ISRAEL	2,600,000	CHECK AND ELECTRONIC FUNDS TRANSFER			
		MIDDLE EAST	TO SUPPORT A BOOK PROGRAM IN ISRAEL	23,960	CHECK AND ELECTRONIC FUNDS TRANSFER			
		EAST ASIA AND THE PACIFIC - AUSTRALIA	SUPPORT OF A BOOK PROGRAM			10,080	SUPPORT OF BOOK PROGRAM REDUCES SUBSCRIPTION COSTS DUE FROM THE AUSTRALIA PJL COMMUNITY	BOOK VALUE

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		NORTH AMERICA - CANADA AND MEXICO	PJ LIBRARY PROGRAMS, DISTRIBUTE BOOKS TO CHILDREN IN CANADA	5,115	CHECK			

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SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a. Form 990-EZ filers are not required to complete this part.

▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
THE HAROLD GRINSPOON FOUNDATION

Employer identification number
04-6685725

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

1 Indicate whether the organization raised funds through any of the following activities Check all that apply

- **a** ☑ Mail solicitations
- **b** ☑ Internet and email solicitations
- **c** ☑ Phone solicitations
- **d** ☑ In-person solicitations
- **e** ☑ Solicitation of non-government grants
- **f** ☐ Solicitation of government grants
- **g** ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☑ **Yes** ☐ **No**

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization

(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions? Yes	No	**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col **(i)**	**(vi)** Amount paid to (or retained by) organization
LOU COVE 14 WOODLOT ROAD AMHERST, MA 01002	MARKETING & DEVELOPMENT		No	0	247,840	-247,840
Total . . . . . ▶					247,840	-247,840

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

MA

Part II **Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

		(a) Event #1 (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts				
	2 Less Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				( )
	11 Net income summary Combine line 3, column (d), and line 10 ▶				

Part III **Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No	
	7 Direct expense summary Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary Combine lines 1 and 7 in column (d) ▶				

9 Enter the state(s) in which the organization operates gaming activities _____

a Is the organization licensed to operate gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain _____

Does the organization operate gaming activities with nonmembers? . . . . . ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? . . . . . ☐ Yes ☐ No

13 Indicate the percentage of gaming activity operated in

a	The organization's facility	13a	
b	An outside facility	13b	

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ .....

Address ▶ .....

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . . ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ $ _____ and the amount of gaming revenue retained by the third party ▶ $ _____

c If "Yes," enter name and address of the third party

Name ▶ .....

Address ▶ .....

16 Gaming manager information

Name ▶ .....

Gaming manager compensation ▶ $ .....

Description of services provided ▶ .....

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . . ☐ Yes ☐ No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $

Part IV Supplemental Information. Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

Identifier	Return Reference	Explanation

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Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
THE HAROLD GRINSPOON FOUNDATION

Employer identification number
04-6685725

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . ☑ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States.

Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
See Additional Data Table							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . . ▶ 101

3 Enter total number of other organizations listed in the line 1 table . . . . . ▶ 0

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
See Additional Data Table					

Part IV **Supplemental Information.**

Complete this part to provide the information required in Part I, line 2, Part III, column (b), and any other additional information

Identifier	Return Reference	Explanation
PROCEDURE FOR MONITORING GRANTS IN THE U S	PART I, LINE 2	SCHEDULE I, PART I, LINE 2 GRANTS ARE MONITORED BY THE DIRECTOR OF GRANTS THROUGH A COMPUTERIZED SYSTEM THE BOARD VOTES ON GRANT RECIPIENTS AND THE DIRECTOR OF GRANTS VERIFIES THAT THE GRANTEES MEET THE STANDARDS TO RECEIVE FUNDS LARGER GRANTS REQUIRE INTERIM REPORTING AND REVIEW OF USE OF FUNDING

Additional Data Return to Form

Software ID:
Software Version:
EIN: 04-6685725
Name: THE HAROLD GRINSPOON FOUNDATION

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
AGUDATH ISRAEL OF ILLINOIS3542 WEST PETERSON AVENUE CHICAGO,IL 60659	11-3149111		10,000				CAMP LEGACY INCENTIVE GRANT
AMERICAN FRIENDS OF KORET ISRAEL ECONOMIC DEVELOPMENT FUNDS33 NEW MONTGOMERY STREET SUITE 1090 SAN FRANCISCO,CA 94105	94-3201147		6,250				GENERAL SUPPORT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
AREIVIM PHILANTHROPIC GROUP729 7TH AVE SUITE 1090 NEW YORK, NY 10019	20-8024537		243,000				FUND FOR OUR JEWISH FUTURE
AUERBACH CENTRAL AGENCY FOR JEWISH EDUCATION7607 OLD YORK ROAD MELROSE PARK, PA 19027	23-2473518		10,000				PJ LIBRARY STAFF SUBSIDY GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
BERGEN COUNTY Y A JCC 605 PASCACK ROAD WASHINGTON TOWNSHIP, NJ 07676	22-1487394		10,000				PJ LIBRARY STAFF SUBSIDY GRANT
BIRTHRIGHT ISRAEL FOUNDATION33 EAST 33RD ST 7TH FL NEW YORK,NY 10016	13-4092050		100,000				GENERAL SUPPORT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
B'NAI B'RITH CAMP9400 SW BEAVERTON HILLSDALE HIGHWAY SUITE 147 BEAVERTON,OR 97005	91-1842787		7,282				MATCHING CHALLENGE GRANT, EVENT SPONSORSHIP & LEGACY GRANT
B'NAI B'RITH CAMP BEBER 493 OAKTON STREET 4019 SKOKIE,IL 60077	53-0209632		10,000				CAMP LEGACY INCENTIVE GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
B'NAI B'RITH YOUTH ORGANIZATION2020 K ST NW 7TH FL WASHINGTON,DC 20006	31-1794932		12,500				GENERAL SUPPORT
BRANDEIS UNIVERSITY MAILSTOP 100 PO BOX 549110 WALTHAM,MA 02454	04-2103552		23,454				SUPPORT FOR CROWN CENTER FOR MIDDLE EAST STUDIES, MANDEL CENTER AND HADASSH INSITUTE

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
CAMP AVODA11 ESSEX STREET LYNNFIELD,MA 01940	04-6002095		20,067				MATCHING CHALLENGE GRANT
CAMP BAUERCREST20 NORMANDY DRIVE SUDBURY,MA 01776	04-6002096		10,800				EVENT SPONSORSHIP & LEGACY GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
CAMP JORI1065 WORDENS POND RD WAKEFIELD,RI 02879	05-0268612		10,000				CAMP LEGACY INCENTIVE GRANT
CAMP JRF1 PINEGROVE ROAD SOUTH STERLING,PA 18460	13-2500888		14,479				MATCHING CHALLENGE GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

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CAMP KINDER RING247 W 37TH ST 5TH FL NEW YORK,NY 10018	13-4014418		11,548				MATCHING CHALLENGE GRANT & LEGACY GRANT
CAMP LAURELWOOD463 SUMMER HILL ROAD MADISON,CT 06443	06-0693092		36,500				CHAI MATCH CHALLENGE CAMPAIGN, EVENT SPONSORSHIP & LEGACY GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
CAMP NAGEELA110 ROCKAWAY TURNPIKE LAWRENCE,NY 11559	11-3149111		10,000				CAMP LEGACY INCENTIVE GRANT
CAMP POYNTELLE LEWIS VILLAGE212-00 23RD AVENUE BAYSIDE,NY 11360	11-3071518		5,000				CAMP LEGACY INCENTIVE GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
CAMP RAMAH IN THE BERKSHIRES25 ROCKWOOD PLACE SUITE 345 ENGLEWOOD,NJ 07631	13-1997276		16,910				MATCHING CHALLENGE GRANT, LEGACY GRANT, EVENT SPONSORSHIP
CAMP RAMAH IN THE POCONOS2100 ARCH STREET PHILADELPHIA,PA 19103	23-1607236		15,000				CAMP LEGACY INCENTIVE GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

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CAMP SENECA LAKE1200 EDGEWOOD AVENUE ROCHESTER,NY 14618	16-0743060		7,733				MATCHING CHALLENGE GRANT
CAMP SOLOMON SCHECHTER117 EAST LOUISA STREET 110 SEATTLE,WA 98102	93-0572590		18,566				MATCHING CHALLENGE GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

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CAMP TAWONGA131 STEUART STREET SUITE 460 SAN FRANCISCO,CA 94105	94-3227261		5,000				CAMP LEGACY INCENTIVE GRANT
CAMP YOUNG JUDAEA - TEXAS9647 HILLCROFT HOUSTON,TX 77096	74-6063430		11,000				LEGACY GRANT & EVENT SPONSORSHIP

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

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CENTER FOR JEWISH EDUCATION INC5708 PARK HEIGHTS AVENUE BALTIMORE,MD 21215	52-0591707		5,000				PJ LIBRARY STAFF SUBSIDY GRANT
COMMISSION FOR JEWISH EDUCATION OF THE PALM BEACHES4601 COMMUNITY DR WEST PALM BEACH,FL 33417	65-0219982		10,000				PJ LIBRARY STAFF SUBSIDY GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
CONGREGATION EMANUEL 51 GRAPE ST DENVER,CO 80220	84-0402688		12,467				MATCHING CHALLENGE GRANT
COUNCIL OF JEWISH EMIGRE COMMUNITY ORGANIZATIONS40 EXCHANGE PLACE SUITE 1302 NEW YORK,NY 10005	13-3955736		10,000				PJ LIBRARY STAFF SUBSIDY GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

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FLORENCE MELTON ADULT MINI-SCHOOL CORPORATION95 REVERE DRIVE SUITE F NORTHBROOK,IL 60062	01-0725179		5,000				GENERAL SUPPORT
FOUNDATION FOR JEWISH CAMP253 WEST 35TH STREET 4TH FL NEW YORK,NY 10001	22-3551013		300,000				TRUSTEESHIP & PJ GOES TO CAMP 2013

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
GREATER MIAMI JEWISH FEDERATION4200 BISCAYNE BLVD FL 2 MIAMI,FL 33137	59-0624404		5,000				PJ LIBRARY STAFF SUBSIDY GRANT
HABONIM DROR CAMP GILBOA8339 WEST 3RD STREET LOS ANGELES,CA 90048	95-1929706		10,000				CAMP LEGACY INCENTIVE GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
HABONIM DROR CAMP NA'ALEH114 WEST 26TH STREET 10TH FL NEW YORK, NY 10001	13-4125198		5,177				MATCHING CHALLENGE GRANT
HABONIM DROR CAMP TAVOR2755 WINGATE LANE EAST WEST BEND, WI 53090	36-6009159		5,000				CAMP LEGACY INCENTIVE GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
HAMPSHIRE COLLEGE893 WEST STREET AMHERST,MA 01002	04-6130872		5,000				JEWISH LIFE PROGRAM IN 2012-13
HASHOMER HATZAIR114 WEST 26TH STREET SUITE 1001 NEW YORK,NY 10001	13-5653335		40,343				MATCHING CHALLENGE GRANT, LEGACY GRANT & PROGRAM SPONSORSHIP

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

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HEBREW COLLEGE160 HERRICK ROAD NEWTON CENTRE, MA 02459	04-2104300		19,342				OPERATING SUPPORT & SUBFUND DISTRIBUTION
HEBREW HIGH SCHOOL OF NEW ENGLAND300 BLOOMFIELD AVENUE WEST HARTFORD, CT 06117	06-1455973		60,338				OPERATING SUPPORT IN 2012-13 & SUBFUND DISTRIBUTION

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
HERITAGE ACADEMY594 CONVERSE STREET LONGMEADOW,MA 01106	04-2203827		162,858				OPERATING SUPPORT, MUSIC GRANT, SUBFUND DISTRIBUTIONS AND AD SPONSORSHIPS
HILLEL AT UMASS388 N PLEASANT STREET AMHERST,MA 01002	04-3110103		12,581				GENERAL SUPPORT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
INSTITUTE FOR JEWISH SPIRITUALITY135 WEST 29TH STREET SUITE 1103 NEW YORK,NY 10001	36-4531559		5,000				WISE AGING PROJECT
INTERFAITHFAMILYCOM90 OAK STREET 4TH FL PO BOX 428 NEWTON,MA 02464	04-3577816		5,000				PJ LIBRARY OUTREACH WORK IN 2012-13

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
ISRAEL ON CAMPUS COALITION800 EIGHTH STREET NW WASHINGTON,DC 20001	30-0664947		25,000				MZ-GRINSPOON INTERNSHIP 2012-13
JCC CAMP INTERLAKEN 6255 N SANTA MONICA BOULEVARD MILWAUKEE,WI 53217	39-0806234		10,000				CAMP LEGACY INCENTIVE GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

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JCC OF THE GREATER FIVE TOWNS207 GROVE AVENUE CEDARHURST,NY 11516	11-2546437		7,625				STAFF SUBSIDY GRANT AND EVENT SPONSORSHIP
JEWISH CAUSES OF CHOICE INCPO BOX 425 NEWTON,MA 02464	26-2818594		10,000				GENERAL SUPPORT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
JEWISH CHILDRENS REGIONAL SERVICE3500 NORTH CAUSEWAY BOULEVARD SUITE 1120 METAIRIE,LA 70002	72-0408936		6,650				STAFF SUBSIDY GRANT
JEWISH COMM FEDERATION OF GR ROCHESTER441 EAST AVENUE ROCHESTER,NY 14607	16-0868942		5,885				PJ LIBRARY STAFF SUBSIDY GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

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JEWISH COMM FEDERATION OF SAN FRANCISCO121 STEUART STREET SAN FRANCISCO,CA 94105	94-1156533		10,000				PJ LIBRARY STAFF SUBSIDY GRANT
JEWISH COMMUNITY ASSOCIATION OF AUSTIN 7300 HART LANE AUSTIN,TX 78731	74-1469465		5,000				PJ LIBRARY CAPACITY BUILDING MATCHING GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

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JEWISH COMMUNITY ASSOCIATION OF GREATER PHOENIX12701 N SCOTTSDALE ROAD SUITE 201 SCOTTSDALE,AZ 85254	86-0096784		19,000				STAFF SUBSIDY & CAPACITY BUIDLING GRANT
JEWISH COMMUNITY CENTER OF DUTCHESS COUNTY INC110 SOUTH GRAND AVENUE POUGHKEPPSIE,NY 12603	14-1338474		5,000				PJ LIBRARY STAFF SUBSIDY GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

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JEWISH COMMUNITY CENTER OF STATEN ISLAND1466 MANOR ROAD STATEN ISLAND,NY 10314	13-5562256		11,000				STAFF SUBSIDY & RUSSIAN ENGAGEMENT GRANT
JEWISH COMMUNITY FEDERATION OF THE GREATER EAST BAY300 GRAND AVENUE OAKLAND,CA 94610	94-1156560		10,000				PJ LIBRARY STAFF SUBSIDY GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

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JEWISH COMMUNITY OF AMHERST742 MAIN STREET AMHERST,MA 01002	04-2394315		25,263				FAMILY & TEEN EDUCATION & EVENT SPONSORSHIP
JEWISH COUNCIL FOR YOUTH SERVICES180 W WASHINGTON ST SUITE 1100 CHICAGO,IL 60602	84-0404245		33,333				MATCHING CHALLENGE GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
JEWISH EDUCATION SERVICE OF NORTH AMERICA247 WEST 37TH STREET 5TH FL NEW YORK,NY 10018	13-1628141		30,533				GRINSPOON-STEINHARDT AWARDS FOR EXCELLENCE
JEWISH FAMILY SERVICE OF WESTERN MASSACHUSETTS15 LENOX STREET SPRINGFIELD,MA 01108	04-2104352		11,548				FAMILY & TEEN EDUCATION GRANTS

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

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JEWISH FEDERATION COUNCIL OF GREATER LOS ANGELES6505 WILSHIRE BOULEVARD SUITE 800 LOS ANGELES,CA 90048	95-1643388		20,000				PJ LIBRARY STAFF SUBSIDY GRANT
JEWISH FEDERATION OF CLEVELANDMANDEL BUILDING 27501 SCIENCE PARK DRIVE CLEVELAND,OH 44122	34-0714445		10,000				PJ LIBRARY STAFF SUBSIDY GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
JEWISH FEDERATION OF GREATER DALLAS7800 NORTHAVEN ROAD DALLAS,TX 75230	75-0800654		15,000				PJ LIBRARY STAFF SUBSIDY GRANT
JEWISH FEDERATION OF GREATER INDIANAPOLIS 6705 HOOVER ROAD IDIANAPOLIS,IN 46260	35-0888017		5,885				PJ LIBRARY STAFF SUBSIDY GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
JEWISH FEDERATION OF GREATER KANSAS CITY 5801 WEST 115 STREET SUITE 201 OVERLAND PARK,KS 66211	44-0545913		6,925				PJ LIBRARY STAFF SUBSIDY GRANT
JEWISH FEDERATION OF GREATER METROWEST901 ROUTE 10 EAST WHIPPANY,NJ 07981	22-1487222		5,000				PJ LIBRARY STAFF SUBSIDY GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
JEWISH FEDERATION OF GREATER PITTSBURGH234 MCKEE PLACE PITTBURGH,PA 15213	25-1017602		10,270				PJ LIBRARY STAFF SUBSIDY GRANT
JEWISH FEDERATION OF GREATER SEATTLE2031 THIRD AVENUE SEATTLE,WA 98121	91-0575950		10,000				PJ LIBRARY STAFF SUBSIDY GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
JEWISH FEDERATION OF LAS VEGAS2317 RENAISSANCE DRIVE LAS VEGAS,NV 89119	88-0098500		10,000				STAFF SUBSIDY GRANT
JEWISH FEDERATION OF METROPOLITAN CHICAGO 30 SOUTH WELLS STREET CHICAGO,IL 60606	36-2167761		5,000				PJ LIBRARY STAFF SUBSIDY GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
JEWISH FEDERATION OF METROPOLITAN DETROIT 6735 TELEGRAPH ROAD SUITE 370 DETROIT,MI 48301	38-1359214		5,000				PJ LIBRARY STAFF SUBSIDY GRANT
JEWISH FEDERATION OF ORANGE COUNTY1 FEDERATION WAY SUITE 210 IRVINE,CA 92603	95-2407026		14,135				PJ LIBRARY STAFF SUBSIDY GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
JEWISH FEDERATION OF PORTLAND6680 SW CAPITOL HIGHWAY PORTLAND,OR 97219	93-0386825		9,665				PJ LIBRARY STAFF SUBSIDY GRANT
JEWISH FEDERATION OF SILICON VALLEY14855 OKA ROAD SUITE 200 LOS GATOS,CA 95032	94-1167405		12,005				PJ LIBRARY STAFF SUBSIDY GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
JEWISH FEDERATION OF SOUTH PALM BEACH COUNTY INC9901 DONNA KLEIN BLVD BOCA RATON,FL 33428	59-1945109		75,000				PJ LIBRARY-SOUTH PALM BEACH PARTNERSHIP GRANT
JEWISH FEDERATION OF SOUTHERN NEW JERSEY 1301 SPRINGDALE ROAD SUITE 200 CHERRY HILL,NJ 08003	21-0634489		5,995				PJ LIBRARY STAFF SUBSIDY GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
JEWISH FEDERATION OF THE BERKSHIRES196 SOUTH STREET PITTSFIELD,MA 01201	04-2131409		7,680				STAFF SUBSIDY, EVENT SPONSORSHIP & TEEN EDUCATION GRANT
JEWISH FEDERATION OF THE SACRAMENTO REGION 2014 CAPITOL AVENUE SUITE 109 SACRAMENTO,CA 95811	94-1156558		11,565				PJ LIBRARY STAFF SUBSIDY GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
JEWISH FEDERATION OF WESTERN MASSACHUSETTS1160 DICKINSON ST SPRINGFIELD,MA 01108	04-2127023		54,000				ANNUAL CAMPAIGN, EVENT SPONSORSHIP
JEWISH JUMPSTART1801 AVENUE OF THE STARS LOS ANGELES,CA 90067	26-2173175		10,000				NATIONAL SURVEY OF AMERICAN JEWISH GIVING 2012

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
KINGS BAY YM-YWHA INC 3495 NOSTRAND AVENUE BROOKLYN,NY 11229	11-3068515		20,385				STAFF SUBSIDY, RUSSIAN ENGAGEMENT GRANT
LANDER-GRINSPOON ACADEMY257 PROSPECT ST NORTHAMPTON,MA 01060	04-3304825		107,250				OPERATING SUPPORT, MUSIC GRANT, FAMILY EDUCATION, LEGACY GRANT AND EVENT SPONSORSHIPS

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
LAWRENCE FAMILY JEWISH COMMUNITY CENTERS OF SAN DIEGO COUNTY4126 EXECUTIVE DRIVE LA JOLLA,CA 92037	95-1985444		10,000				PJ LIBRARY STAFF SUBSIDY GRANT
LUBAVITCHER YESHIVA ACADEMY1148 CONVERSE STREET LONGMEADOW,MA 01106	04-6004494		63,872				OPERATING SUPPORT, MUSIC GRANT, FAMILY EDUCATION, & SUBFUND DISTRIBUTIONS

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
MARKS JCH OF BENSONHURST7802 BAY PARKWAY BROOKLYN,NY 11214	11-1633484		7,500				STAFF SUBSIDY & RUSSIAN ENGAGEMENT GRANT
MECHON HADAR190 AMSTERDAM AVENUE NEW YORK,NY 10023	26-4412164		20,000				YESHIVAT HADAR IN 2013-14

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
MYJEWISHLEARNING INC 377 5TH AVE FL 2 NEW YORK,NY 10016	75-3121525		10,000				PJ LIBRARY STAFF SUBSIDY GRANT
NATIONAL YIDDISH BOOK CENTER1021 WEST STREET AMHERST,MA 01002	04-2708878		5,000				GENERAL SUPPORT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
NEWCAJE354 KENRICK STREET NEWTON,MA 02458	27-1094081		5,000				GENERAL SUPPORT
PARTNERSHIP FOR EXCELLENCE IN JEWISH EDUCATION88 BROAD STREET 6TH FLOOR BOSTON,MA 02110	04-3365815		50,000				GENERAL SUPPORT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
RACHEL'S TABLE1160 DICKINSON ST SPRINGFIELD,MA 01108	04-2127023		8,625				TEEN EDUCATION, LEGACY GRANT & EVENT SPONSORSHIP
RAMAH IN THE ROCKIES 300 S DAHLIA ST SUITE 205 DENVER,CO 80246	36-2193616		47,958				MATCHING CHALLENGE GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
SHOREFRONT YM-YWHA OF BRIGHTON- MANHATTAN BEACH3300 CONEY ISLAND AVENUE BROOKLYN,NY 11235	11-3070228		6,125				STAFF SUBSIDY & RUSSIAN ENGAGEMENT GRANT
SPRINGFIELD JEWISH COMMUNITY CENTER1160 DICKINSON ST SPRINGFIELD,MA 01108	04-2103802		56,250				SPECIAL NEEDS PROGRAM, EVENT SPONSORSHIP, SUBFUND DISTRIBUTIONS & EVENT SPONSORSHIP

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
TEMPLE BETH EL979 DICKINSON STREET SPRINGFIELD,MA 01108	04-2149322		12,656				FAMILY EDUCATION, TEEN EDUCATION & EVENT SPONSORSHIP
THE JEWISH COMMUNITY CENTER MANHATTAN334 AMSTERDAM AVENUE AT 76TH STREET NEW YORK,NY 10023	13-3490745		12,500				STAFF SUBSIDY AND RUSSIAN ENGAGEMENT GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
THE JEWISH FEDERATION OF GREATER ATLANTA 1440 SPRING STREET NW ATLANTA,GA 30309	58-1021791		5,000				PJ LIBRARY STAFF SUBSIDY GRANT
UNITED JEWISH COMMUNITY OF BROWARD COUNTY INC5890 SOUTH PINE ISLAND ROAD DAVIE,FL 33328	59-0967823		10,000				PJ LIBRARY STAFF SUBSIDY GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
UNITED STATES HOLOCAUST MEMORIAL MUSEUM100 RAOUL WALLENBERG PLACE SW WASHINGTON,DC 20024	52-1309391		5,000				GENERAL SUPPORT
URJ GOLDMAN UNION CAMP INSTITUTE9349 MOORE ROAD ZIONSVILLE,IN 46077	13-1663143		10,000				CAMP LEGACY INCENTIVE GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
URJ OLIN-SANG-RUBY UNION INSTITUTE1121 LAKE COOK ROAD SUITE D DEERFIELD,IL 60015	13-1663143		10,000				CAMP LEGACY INCENTIVE GRANT
WILSHIRE BOULEVARD TEMPLE CAMPS3663 WILSHIRE BOULEVARD LOS ANGELES,CA 90010	95-1724746		5,667				MATCHING CHALLENGE GRANT

Form 990, Schedule I, Part III, Grants and Other Assistance to Individuals in the United States

(a)Type of grant or assistance	(b)Number of recipients	(c)Amount of cash grant	(d)Amount of non-cash assistance	(e)Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance
TEACHER AWARDS	5	5,000			
TUITION INCENTIVES	145	368,500			
UNSUNG HERO AWARDS	4	3,500			
TRAVEL GRANTS-CULTURAL/EDUCATIONAL	155	151,840			
PRESCHOOL GRANTS	11	8,750			
CAMPING GRANTS	206	217,108			
PROFESSIONAL DEVELOPMENT GRANTS	47	17,357			
OTHER	184	54,348			

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Schedule L (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**

▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
THE HAROLD GRINSPOON FOUNDATION

Employer identification number
04-6685725

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1 (a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected? Yes	No

2 Enter the amount of tax incurred by organization managers or disqualified persons during the year under section 4958 . . . . . ▶ $

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . . . ▶ $

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization? To	From	(e) Original principal amount	(f) Balance due	(g) In default? Yes	No	(h) Approved by board or committee? Yes	No	(i) Written agreement? Yes	No
Total			▶ $									

Part III Grants or Assistance Benefitting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) BEVERLY PAVA	FAMILY MEMBER OF JEREMY PAVA, TRUSTEE WITH VOTING RIGHTS	12,431	COMPENSATION PAID		No

Part V Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule L (see instructions)

Identifier	Return Reference	Explanation

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SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

▶Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
THE HAROLD GRINSPOON FOUNDATION

Employer identification number
04-6685725

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded				
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests	X	4	28,495,275	THIRD PARTY APPRAISAL
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (_____)				
26 Other ▶ (_____)				
27 Other ▶ (_____)				
28 Other ▶ (_____)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement . . . **29** 7

		Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?		No
b	If "Yes," describe the arrangement in Part II		
31	Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?		No
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		No
b	If "Yes," describe in Part II		
33	If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II		

Part II **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Identifier	Return Reference	Explanation

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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
THE HAROLD GRINSPOON FOUNDATION

Employer identification number
04-6685725

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 2	
	FORM 990, PART VI, SECTION B, LINE 11	JEREMY PAVA, BOARD TRUSTEE, AND MATT MOTYKA, CHIEF FINANCIAL OFFICER, REVIEW THE RETURN IN DETAIL AND THEREAFTER, PROVIDE A COPY TO ALL MEMBERS OF THE BOARD OF TRUSTEES FOR THEIR R EVIEW PRIOR TO THE FILING OF THE 990
	FORM 990, PART VI, SECTION B, LINE 12C	MEMBERS OF THE BOARD ARE REQUIRED TO DISCLOSE AN INTEREST IN ANY TRANSACTION OR ARRANGEMEN T AND THE MEMBER IS REQUIRED TO ABSTAIN FROM PARTICIPATING IN THE DISCUSSIONS AND VOTING R EGARDING THE TRANSACTION IF THE INTEREST IS DETERMINED TO BE A CONFLICT OF INTEREST OR MAY BE CONSTRUED AS A CONFLICT OF INTEREST THE REMAINING BOARD MEMBERS SHALL DETERMINE IF TH E TRANSACTION OR ARRANGEMENT IS FAIR AND REASONABLE TO THE FOUNDATION AND IN ITS BEST INTE REST AND FOR ITS OWN BENEFIT
	FORM 990, PART VI, SECTION B, LINE 15	PERSONNEL COMMITTEE(CONSISTING OF 3 BOARD MEMBERS) CONDUCTS SURVEY OF COMPENSATION PAID BY LIKE ORGANIZATIONS, APPROVES COMPENSATION DECISIONS, AND DOCUMENTS THE DELIBERATION AND D ECISION OF EXECUTIVE COMPENSATION THE LAST FULL REVIEW TO DETERMINE OFFICER COMPENSATION WAS DONE IN 2008
	FORM 990, PART VI, SECTION C, LINE 18	THE ORGZANIZATION MAKES ITS 1023, 990 AND 990-T AVAILABLE UPON REQUEST
	FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE UPON REQUEST
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 9	CHANGE IN ACCRUED COMMITMENTS AND GRANTS PAYABLE 2,308,492 PARTNERSHIP INTERESTS DIFF RE ALIZED V UNREALIZED INCOME/GAIN -8,882,146 CHANGE IN MARKET VALUE OF LIMITED PARTNERSHIP INVESTMENTS 5,318,734 PARTNERSHIP INTERESTS NONDEDUCTIBLE EXPENSE - 3,101 PARTNERSHIP IN TERESTS SEC 754 ADJUSTMENT 120,059 PARTNERSHIP K-1 REDEMPTION GAIN -20,916,625
DESCRIPTION OF CHANGE IN PROCESS	990 PART XI, LINE 2C	THERE HAS BEEN NO CHANGE IN THE PROCESS FROM THE PRIOR YEAR

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SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
THE HAROLD GRINSPOON FOUNDATION

Employer identification number
04-6685725

Part I Identification of Disregarded Entities (Complete if the organization answered "Yes" to Form 990, Part IV, line 33.)

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) HGF REALTY LLC 380 UNION ST W SPFLD, MA 01089 20-4648790	ACQUIRE, DEVELOP, LEASE, AND DISPOSE OF REAL ESTATE	MA			
(2) THE HAROLD GRINSPOON INTERNATIONAL FOUNDATION LLC 380 UNION ST W SPFLD, MA 01089 27-0176319	PURSUE EXCLUSIVELY RELIGIOUS, CHARITABLE, LITERARY OR EDUCATIONAL PURPOSES	MA		14,073	

Part II Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	(g) Section 512(b)(13) controlled entity? No
(1) BIRTHRIGHT ISRAEL FOUNDATION PO BOX 1784 NEW YORK, NY 10156 13-4092050	PROVIDES EDUCATIONAL TRIPS TO ISRAEL FOR JEWISH YOUNG ADULTS	NY	501(C)(3)	170(B)(1)(A)(VI)	NOT KNOWN		No
(2) THE JEWISH FEDERATIONS OF NORTH AMERICA INC 111 EIGHTH AVE STE 11E NEW YORK, NY 10011 13-1624240	PROTECT & ENHANCE THE WELL-BEING OF JEWS & JEWISH COMMUNITIES	NY	501(C)(3)	170(B)(1)(A)(VI)	NOT KNOWN		No
(3) FOUNDATION FOR JEWISH CAMPING INC 15 WEST 36TH ST NEW YORK, NY 10018 22-3551013	BUILD A JEWISH IDENTITY AND INCREASE QUANTITY/QUALITY OF JEWISH CAMPING	NY	501(C)(3)	170(B)(1)(A)(VI)	NOT KNOWN		No
(4) JEWISH FEDERATION OF WESTERN MASSACHUSETTS 1160 DICKINSON ST SPRINGFIELD, MA 01108 04-2127023	TO ENSURE CONTINUITY & WELL-BEING OF A VIBRANT JEWISH COMMUNITY	MA	501(C)(3)	170(B)(1)(A)(VI)	NOT KNOWN		No
(5) YIDDISH BOOK CENTER 1021 WEST STREET AMHERST, MA 01002 04-2708878	ADVANCE KNOWLEDGE OF THE CONTENT OF YIDDISH BOOKS AND JEWISH IDENTITY	MA	501(C)(3)	170(B)(1)(A)(VI)	NOT KNOWN		No

Part III **Identification of Related Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership
(1) TEXAS MOUNT VERNON MANOR LIMITED PARTNERSHIP 380 UNION STREET WEST SPRINGFIELD, MA 01089 04-3203704	REAL ESTATE	TX	N/A	INVESTMENT	195,745	1,712,821		No			No	62 750 %
(2) CARRIAGE POLO RUN LLC 380 UNION STREET WEST SPRINGFIELD, MA 01089 26-2017751	REAL ESTATE	CT	N/A	INVESTMENT	-21,693	2,253,064		No			No	53 500 %
(3) STORRS POLO RUN LIMITED PARTNERSHIP 380 UNION STREET WEST SPRINGFIELD, MA 01089 56-2296732	REAL ESTATE	CT	N/A	INVESTMENT	211,261	6,944,152		No			No	53 500 %

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity? Yes	(i) No

Part V Transactions With Related Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35b, or 36.)

		Yes	No
Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule			
1 During the tax year, did the orgranization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties or **(iv)** rent from a controlled entity	1a		No
b Gift, grant, or capital contribution to related organization(s)	1b	Yes	
c Gift, grant, or capital contribution from related organization(s)	1c		No
d Loans or loan guarantees to or for related organization(s)	1d		No
e Loans or loan guarantees by related organization(s)	1e		No
f Dividends from related organization(s)	1f		No
g Sale of assets to related organization(s)	1g		No
h Purchase of assets from related organization(s)	1h		No
i Exchange of assets with related organization(s)	1i		No
j Lease of facilities, equipment, or other assets to related organization(s)	1j		No
k Lease of facilities, equipment, or other assets from related organization(s)	1k		No
l Performance of services or membership or fundraising solicitations for related organization(s)	1l		No
m Performance of services or membership or fundraising solicitations by related organization(s)	1m		No
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		No
o Sharing of paid employees with related organization(s)	1o		No
p Reimbursement paid to related organization(s) for expenses	1p		No
q Reimbursement paid by related organization(s) for expenses	1q		No
r Other transfer of cash or property to related organization(s)	1r		No
s Other transfer of cash or property from related organization(s)	1s		No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of other organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) THE JEWISH FEDERATIONS OF NORTH AMERICA	B	2,600,000	CASH GRANT
(2) JEWISH FEDERATION OF GREATER NEW HAVEN	B	2,795	CASH GRANT
(3) FOUNDATION FOR JEWISH CAMP	B	300,000	CASH GRANT
(4) BIRTHRIGHT ISRAEL FOUNDATION	B	100,000	CASH GRANT
(5) JEWISH FEDERATION OF WESTERN MASSACHUSETTS	B	54,000	CASH GRANT

Part VI **Unrelated Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" to Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization See instructions regarding exclusion for certain investment partnerships

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under section 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

Additional Data

Return to Form

Software ID:
Software Version:
EIN: 04-6685725
Name: THE HAROLD GRINSPOON FOUNDATION

Part VII **Supplemental Information**

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Identifier	Return Reference	Explanation	

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