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Form

990-PF

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

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Information about Form 990-PF and its instructions is at www.irs.gov/form990pf.

OMB No 1545-0052

2014

Open to Public Inspection

For calendar year 2014, or tax year beginning 01-01-2014, and ending 12-31-2014

Name of foundation ABE & SYLVIA GINSBURG FOUNDATION		A Employer identification number 23-7077996	
Number and street (or P O box number if mail is not delivered to street address) 197 WEST SPRING VALLEY AVENUE		B Telephone number (see instructions) (201) 909-6000	
City or town, state or province, country, and ZIP or foreign postal code MAYWOOD, NJ 07607		C If exemption application is pending, check here ☐	
G Check all that apply ☐ Initial return ☐ Final return ☐ Address change ☐ Initial return of a former public charity ☐ Amended return ☐ Name change		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐	
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 924,152		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐	
J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)			

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)	25,000			
	2 Check ☐ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	4	4		
	4 Dividends and interest from securities.	8,990	8,605		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	26,202			
	b Gross sales price for all assets on line 6a 534,213				
	7 Capital gain net income (from Part IV, line 2) . . .		26,202		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)	5,307	5,307		
	12 Total. Add lines 1 through 11	65,503	40,118		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0	0		0
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	2,987	1,494		0
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions) . . .	29	29		0
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	5,665	5,590		0
	24 Total operating and administrative expenses. Add lines 13 through 23	8,681	7,113		0
	25 Contributions, gifts, grants paid	65,246			65,246
	26 Total expenses and disbursements. Add lines 24 and 25	73,927	7,113		65,246
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-8,424			
	b Net investment income (if negative, enter -0-)		33,005		
c Adjusted net income (if negative, enter -0-)					

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing			
	2	Savings and temporary cash investments	82,319	52,532	52,532
	3	Accounts receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	4	Pledges receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach schedule) ▶ _____ Less allowance for doubtful accounts ▶ _____			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)	340,198	 204,528	353,791
	c	Investments—corporate bonds (attach schedule).	16,500	 16,500	16,500
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	336,601	 495,110	501,329
	14	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
15	Other assets (describe ▶ _____)	 698	 0	 0	
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	776,316	768,670	924,152	
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶ _____)			
	23	Total liabilities (add lines 17 through 22)	0	0	
	Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.			
24		Unrestricted			
25		Temporarily restricted			
26		Permanently restricted			
Foundations that do not follow SFAS 117, check here ▶ ☒ and complete lines 27 through 31.					
27		Capital stock, trust principal, or current funds	776,316	768,670	
28		Paid-in or capital surplus, or land, bldg , and equipment fund	0	0	
29		Retained earnings, accumulated income, endowment, or other funds	0	0	
30		Total net assets or fund balances (see instructions)	776,316	768,670	
31		Total liabilities and net assets/fund balances (see instructions) . . .	776,316	768,670	

Part III Analysis of Changes in Net Assets or Fund Balances		
1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year’s return)	1 776,316
2	Enter amount from Part I, line 27a	2 -8,424
3	Other increases not included in line 2 (itemize) ▶ 	3 814
4	Add lines 1, 2, and 3	4 768,706
5	Decreases not included in line 2 (itemize) ▶ 	5 36
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30 .	6 768,670

Part IV

Capital Gains and Losses for Tax on Investment Income

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

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a See Additional Data Table			
b			
c			
d			
e			

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

2	Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	26,202
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8	}	3	

Part V

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No

If "Yes," the foundation does not qualify under section 4940(e) Do not complete this part

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2013	65,176	924,226	0 070520
2012	70,261	934,982	0 075147
2011	67,051	912,283	0 073498
2010	41,927	799,139	0 052465
2009	62,058	693,687	0 089461

2	Total of line 1, column (d).	2	0 361091
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0 072218
4	Enter the net value of noncharitable-use assets for 2014 from Part X, line 5.	4	947,789
5	Multiply line 4 by line 3.	5	68,447
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	330
7	Add lines 5 and 6.	7	68,777
8	Enter qualifying distributions from Part XII, line 4.	8	65,246

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

Part VI

Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1		
	Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b	1	660
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	0
3	Add lines 1 and 2.	3	660
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	0
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	660
6	Credits/Payments		
a	2014 estimated tax payments and 2013 overpayment credited to 2014	6a	749
b	Exempt foreign organizations—tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d.	7	749
8	Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached.	8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	89
11	Enter the amount of line 10 to be Credited to 2015 estimated tax ☐ 89 Refunded ☐	11	0

Part VII-A

Statements Regarding Activities

1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a	Yes	No
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for definition)? <i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.</i>	1b		No
c	Did the foundation file Form 1120-POL for this year?	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation ☐ \$ <u>0</u> (2) On foundation managers ☐ \$ <u>0</u>			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ☐ \$ <u>0</u>			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities.</i>	2		No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes</i>	3		No
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on Form 990-T for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i>	5		No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes	
7	Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV.</i>	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ☐ NJ _____			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If "No," attach explanation.</i>	8b	Yes	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2014 or the taxable year beginning in 2014 (see instructions for Part XIV)? <i>If "Yes," complete Part XIV</i>	9		No
10	Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i>	10		No

Part VII-A

Statements Regarding Activities *(continued)*

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions).	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	
Website address ▶N/A				
14	The books are in care of ▶FOUNDATION Telephone no ▶(201) 909-6000 Located at ▶197 WEST SPRING VALLEY AVENUE MAYWOOD NJ ZIP +4 ▶07607			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the year ▶	15		
16	At any time during calendar year 2014, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	Yes	No
See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) If "Yes", enter the name of the foreign country ▶				

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			Yes	No
1a	During the year did the foundation (either directly or indirectly) (1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?. ☐ Yes ☒ No (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?. ☐ Yes ☒ No (6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). ☐ Yes ☒ No			
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? 1b Organizations relying on a current notice regarding disaster assistance check here. ▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2014?. 1c			No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014?. ☐ Yes ☒ No If "Yes," list the years ▶ 20____, 20____, 20____, 20____			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions). 2b			
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ▶ 20____, 20____, 20____, 20____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?. ☒ Yes ☐ No			
b	If "Yes," did it have excess business holdings in 2014 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (<i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2014.</i>). 3b			No
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2014?	4b		No

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

1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).

	(b) Title, and average	(c) Compensation	(d) Contributions to	(e) Expense account.
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2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."

(a) Name of the individual	(b) Title, and average	(c) Total number of	(d) Contributions to	(e) Total number of
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Total number of other employees paid over \$50,000.	0
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Part VIII

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

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".		
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services.		0

Part IX-A

Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1	
2	
3	
4	

Part IX-B

Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3.	0

Part X

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities.	1a	877,922
b	Average of monthly cash balances.	1b	84,300
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	962,222
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	0
2	Acquisition indebtedness applicable to line 1 assets.	2	0
3	Subtract line 2 from line 1d.	3	962,222
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	14,433
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	947,789
6	Minimum investment return. Enter 5% of line 5.	6	47,389

Part XI

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

1	Minimum investment return from Part X, line 6.	1	47,389
2a	Tax on investment income for 2014 from Part VI, line 5.	2a	660
b	Income tax for 2014 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	660
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	46,729
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	46,729
6	Deduction from distributable amount (see instructions).	6	0
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	46,729

Part XII

Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26.	1a	65,246
b	Program-related investments—total from Part IX-B.	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	65,246
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions).	5	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	65,246

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

Part XIII

Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2013	(c) 2013	(d) 2014
1 Distributable amount for 2014 from Part XI, line 7				46,729
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only.			0	
b Total for prior years 20__ , 20__ , 20__		0		
3 Excess distributions carryover, if any, to 2014				
a From 2009.				62,167
b From 2010.				41,927
c From 2011.				21,737
d From 2012.				26,148
e From 2013.				19,534
f Total of lines 3a through e.	171,513			
4 Qualifying distributions for 2014 from Part XII, line 4 ▶ \$ 65,246				
a Applied to 2013, but not more than line 2a			0	
b Applied to undistributed income of prior years (Election required—see instructions).		0		
c Treated as distributions out of corpus (Election required—see instructions).	 0			
d Applied to 2014 distributable amount.				46,729
e Remaining amount distributed out of corpus	18,517			
5 Excess distributions carryover applied to 2014 (If an amount appears in column (d), the same amount must be shown in column (a).)	0			0
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	190,030			
b Prior years' undistributed income Subtract line 4b from line 2b.		0		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.			0	
d Subtract line 6c from line 6b Taxable amount—see instructions		0		
e Undistributed income for 2013 Subtract line 4a from line 2a Taxable amount—see instructions			0	
f Undistributed income for 2014 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2015				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)	0			
8 Excess distributions carryover from 2009 not applied on line 5 or line 7 (see instructions) . . .	62,167			
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a	127,863			
10 Analysis of line 9				
a Excess from 2010. . . .				41,927
b Excess from 2011. . . .				21,737
c Excess from 2012. . . .				26,148
d Excess from 2013. . . .				19,534
e Excess from 2014. . . .				18,517

Part XIV

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2014, enter the date of the ruling. . . .

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

	Tax year	Prior 3 years			(e) Total
	(a) 2014	(b) 2013	(c) 2012	(d) 2011	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test—enter					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed.					
c "Support" alternative test—enter					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties).					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii).					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

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

1 Information Regarding Foundation Managers:

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

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

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

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

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

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

c Any submission deadlines

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

Part XV

Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year See Additional Data Table				
Total			3a	65,246
b Approved for future payment				
Total			3b	0

Enter gross amounts unless otherwise indicated

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

Form **990-PF** (2014)

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

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

[illegible]

b If "Yes," complete the following schedule

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

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

***** 2015-11-04 Signature of officer or trustee Date	***** Title	May the IRS discuss this return with the preparer shown below (see instr)? ☒ Yes ☐ No
---	---	--

Print/Type preparer's name SCOTT TESTA	Preparer's Signature	Date	Check if self-employed ☒	PTIN P00003620
Firm's name ☒ FRIEDMAN LLP			Firm's EIN ☒ 13-1610809	
Firm's address ☒ 100 EAGLE ROCK AVENUE STE 200 EAST HANOVER, NJ 07936			Phone no (973) 929-3500	

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
UBS 44847 ST - COVERED		2014-01-01	2014-12-31
UBS 44847 ST - NONCOVERED		2014-01-01	2014-12-31
UBS 44847 LT - COVERED		2013-01-01	2014-12-31
UBS 44847 LT - NONCOVERED		2013-01-01	2014-12-31
UBS 44847 - PRINCIPAL PAYMENTS		2014-01-01	2014-12-31
UBS 45785 ST - NONCOVERED		2014-01-01	2014-12-31
UBS 45785 LT - NONCOVERED		2013-01-01	2011-12-31
UBS 53398 ST - COVERED		2014-01-01	2014-12-31
UBS 53398 LT - COVERED		2013-01-01	2014-12-31
UBS 54352 ST - NONCOVERED		2014-01-01	2014-12-31

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
340		324	16
181,395		171,596	9,799
27,273		20,308	6,965
83,384		77,604	5,780
11,014		11,014	0
92,845		100,285	-7,440
56,646		50,500	6,146
37,709		37,986	-277
25,347		19,689	5,658
16,811		18,705	-1,894

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
			16
			9,799
			6,965
			5,780
			0
			-7,440
			6,146
			-277
			5,658
			-1,894

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
CAPITAL GAINS DIVIDENDS	P		

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
1,449			1,449

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
			1,449

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
ASPHALT GREEN 555 E 90TH ST NEW YORK,NY 10128	NONE	501 (C)(3)	NON-RESTRICTED	5,775
BATON ROUGE YOUTH COALITION 611 NORTH STREET BATON ROUGE,LA 70802	NONE	501 (C)(3)	NON-RESTRICTED	500
BOYS TOWN JERUSALEM 200 EAST 66TH STREET NEW YORK,NY 10065	NONE	501 (C)(3)	NON-RESTRICTED	300
CHILDREN'S BRAIN TUMOR FOUNDATION 274 MADISON AVE NEW YORK,NY 10016	NONE	501 (C)(3)	NON-RESTRICTED	3,441
CROHN'S & COLITIS FOUNDATION OF AMERICA INC 215 PARK AVENUE SOUTH SUITE 2014 NEW YORK,NY 10003	NONE	501 (C)(3)	NON-RESTRICTED	1,800
DUKE UNIVERSITY PO BOX 90581 DURHAM,NC 27708	NONE	501 (C)(3)	NON-RESTRICTED	5,000
ENGLEWOOD HOSPITAL MEDICAL CENTER FOUNDATION 350 ENGLE STREET ENGLEWOOD,NJ 07631	NONE	501 (C)(3)	NON-RESTRICTED	3,500
FORT LEE FIRE PROTECTION ASSOCIATION #1 PO BOX 1097 FORT LEE,NJ 070241097	NONE	501 (C)(3)	NON-RESTRICTED	130
FORT LEE PBA LOCAL #245 PO BOX 1073 FORT LEE,NJ 07024	NONE	501 (C)(3)	NON-RESTRICTED	100
FORT LEE VOLUNTEER AMBULANCE CORPS INC PO BOX 1148 FORT LEE,NJ 070241097	NONE	501 (C)(3)	NON-RESTRICTED	100
JEWISH FEDERATION OF NORTHERN NEW JERSEY 50 EISENHOWER DRIVE PARAMUS,NJ 07652	NONE	501 (C)(3)	NON-RESTRICTED	4,000
JEWISH HOME FOUNDATION 10 LINK DRIVE ROCKLEIGH,NJ 07647	NONE	501 (C)(3)	NON-RESTRICTED	475
KAPLEN JCC ON THE PALISADES 411 EAST CLINTON AVENUE TENAFLY,NJ 07670	NONE	501 (C)(3)	NON-RESTRICTED	3,850
MAKE A WISH FOUNDATION PO BOX 97104 WASHINGTON,DC 20090	NONE	501 (C)(3)	NON-RESTRICTED	1,800
MANHATTAN THEATER CLUB 311 W 43RD ST 9 NEW YORK,NY 10036	NONE	501 (C)(3)	NON-RESTRICTED	850
Total  3a				65,246

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
MEMORIAL SLOAN KETTERING CANCER CENTER 1275 YORK AVENUE NEW YORK,NY 10065	NONE	501 (C)(3)	NON-RESTRICTED	360
METROPOLITAN OPERA GUILD 70 LINCOLN CENTER PLAZA NEW YORK,NY 10023	NONE	501 (C)(3)	NON-RESTRICTED	1,250
NATIONAL AUDUBON SOCIETY PO BOX 422246 PALM COAST,FL 321422246	NONE	501 (C)(3)	NON-RESTRICTED	100
PLAY FOR PINK 175 EAST 74TH STREET STE 17B NEW YORK,NY 10021	NONE	501 (C)(3)	NON-RESTRICTED	100
ST JUDE CHILDREN'S RESEARCH HOSPITAL PO BOX 810 MEMPHIS,TN 38101	NONE	501 (C)(3)	NON-RESTRICTED	1,050
TEMPLE SINAI OF BERGEN COUNTY ONE EAGLE STREET TENAFLY,NJ 07670	NONE	501 (C)(3)	NON-RESTRICTED	4,940
THE ARNOLD P GOLD FOUNDATION 619 PALISADE AVENUE ENGLEWOOD CLIFFS,NJ 07632	NONE	501 (C)(3)	NON-RESTRICTED	1,500
THE HAMPTON SYNAGOGUE 154 SUNSET AVENUE WESTHAMPTON BEACH,NY 11978	NONE	501 (C)(3)	NON-RESTRICTED	2,820
THE MICHAEL WOLK HEART FOUNDATION 425 EAST 61ST STREET - 6TH FLOOR NEW YORK,NY 10065	NONE	501 (C)(3)	NON-RESTRICTED	500
UNIVERSITY OF MIAMI PO BOX 025388 MIAMI,FL 33102	NONE	501 (C)(3)	NON-RESTRICTED	5,000
AMERICAN HEART ASSOCIATION PO BOX 417005 BOSTON,MA 02241	NONE	501 (C)(3)	NON-RESTRICTED	360
AUSCHWITZ JEWISH CENTER FOUNDATION 36 BATTERY PLACE NEW YORK,NY 10280	NONE	501 (C)(3)	NON-RESTRICTED	500
CAMP SUNSHINE 35 ACADIA ROAD CASCO,ME 04015	NONE	501 (C)(3)	NON-RESTRICTED	300
CHILDREN'S CANCER RECOVERY FOUNDATION PO BOX 250577 FRANKLIN,MI 48025	NONE	501 (C)(3)	NON-RESTRICTED	40
DISABLED AMERICAN VETERANS PO BOX 14301 CINCINNATI,OH 45250	NONE	501 (C)(3)	NON-RESTRICTED	50
Total  3a				65,246

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
DYSTROPHIC EPIDERMOLYSIS BULLOSA RESEARCH 75 BROAD STREET SUITE 300 NEW YORK, NY 10004	NONE	501 (C)(3)	NON-RESTRICTED	180
EAST END HOSPICE PO BOX 1048 WESTHAMPTON BEACH, NY 11978	NONE	501 (C)(3)	NON-RESTRICTED	500
EDGEWATER VOLUNTEER FIRE DEPARTMENT PO BOX 83 EDGEWATER, NJ 07020	NONE	501 (C)(3)	NON-RESTRICTED	300
ENGLEWOOD CLIFFS VOLUNTEER FIRE DEPARTMENT PO BOX 1021 ENGLEWOOD CLIFFS, NJ 07632	NONE	501 (C)(3)	NON-RESTRICTED	250
GABRIEL PROJECT MUMBAI PO BOX 21703 CLEVELAND, OH 44212	NONE	501 (C)(3)	NON-RESTRICTED	300
HAND IN HAND 620 OCEAN AVENUE LONG BRANCH, NJ 07740	NONE	501 (C)(3)	NON-RESTRICTED	500
JCC ON THE PALISADES 411 EAST CLINTON AVENUE TENAFLY, NJ 07670	NONE	501 (C)(3)	NON-RESTRICTED	1,230
JEWISH LIFE AT DUKE DUKE UNIVERSITY BOX 90581 DURHAM, NC 27708	NONE	501 (C)(3)	NON-RESTRICTED	360
NATIONAL MULTIPLE SCLEROSIS SOCIETY 1480 US HIGHWAY 9 NORTH WOODBRIDGE, NJ 07095	NONE	501 (C)(3)	NON-RESTRICTED	1,800
NEUE GALERIE NEW YORK 1048 FIFTH AVENUE NEW YORK, NY 10028	NONE	501 (C)(3)	NON-RESTRICTED	50
PEDIATRIC BRAIN TUMOR FOUNDATION 302 RIDGEFIELD COURT ASHEVILLE, NC 28806	NONE	501 (C)(3)	NON-RESTRICTED	380
PLATELET DISORDER SUPPORT ASSOCIATION 133 ROLLINS AVENUE SUITE 5 ROCKVILLE, MD 20852	NONE	501 (C)(3)	NON-RESTRICTED	100
PS59 PTA 233 EAST 56TH STREET NEW YORK, NY 10022	NONE	501 (C)(3)	NON-RESTRICTED	1,050
SARCOMA FOUNDATION 9899 MAIN STREET SUITE 204 DAMASCUS, MD 20872	NONE	501 (C)(3)	NON-RESTRICTED	360
SCLERODERMA FOUNDATION 300 ROSEWOOD DRIVE SUITE 105 DANVERA, MA 01923	NONE	501 (C)(3)	NON-RESTRICTED	300
Total  3a				65,246

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
SOMERVILLE-HAWES DAD'S NIGHT SOMERVILLE-HAWES DADS NIGHT SOMERVILLE,NJ 08876	NONE	501 (C)(3)	NON-RESTRICTED	150
STOP THE SIRENS CAMPAIGN 50 EISENHOWER DRIVE PARAMUS,NJ 07652	NONE	501 (C)(3)	NON-RESTRICTED	1,000
THE AUXILLARY OF NYU LANGONE MEDICAL CENTER 560 1ST AVENUE NEW YORK,NY 10157	NONE	501 (C)(3)	NON-RESTRICTED	950
THE CHILDREN'S HOSPITAL OF PHILADELPHIA 34TH STREET AND CIVIC CENTER BLVD PHILADELPHIA,PA 19104	NONE	501 (C)(3)	NON-RESTRICTED	2,500
VOLUNTEERS OF AMERICA 1660 DUKE STREET ALEXANDRIA,VA 22314	NONE	501 (C)(3)	NON-RESTRICTED	500
WOUNDED WARRIOR PROJECT 4899 BELFORT ROAD SUITE 300 JACKSONVILLE,FL 32256	NONE	501 (C)(3)	NON-RESTRICTED	560
YORKVILLE YOUTH ATHLETIC ASSOCIATION 415 EAST 90TH STREET NEW YORK,NY 10128	NONE	501 (C)(3)	NON-RESTRICTED	1,075
ZAHAL SHALOM 1530 PALISADE AVENUE APT 18K FORT LEE,NJ 07024	NONE	501 (C)(3)	NON-RESTRICTED	360
Total  3a				65,246

TY 2014 Accounting Fees Schedule

Name: ABE & SYLVIA GINSBURG FOUNDATION

EIN: 23-7077996

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEES	2,987	1,494		0

TY 2014 Distribution from Corpus Election

Name: ABE & SYLVIA GINSBURG FOUNDATION

EIN: 23-7077996

Election: ELECTION UNDER IRC REG.SEC.53-4942(A)- 3(D)(2)ABE & SYLVIA GINSBURG FOUNDATION HEREBY ELECTS TO TREAT THE CURRENT YEAR'S QUALIFYING DISTRIBUTIONS IN EXCESS OF THE IMMEDIATELY PRECEDING YEAR'S UNDISTRIBUTED INCOME AS MADE OUT OF CORPUS.SIGNED:_____ TRUSTEE

**TY 2014 Investments Corporate
Bonds Schedule**

Name: ABE & SYLVIA GINSBURG FOUNDATION

EIN: 23-7077996

Name of Bond	End of Year Book Value	End of Year Fair Market Value
STATE OF ISRAEL BOND	16,500	16,500

**TY 2014 Investments Corporate
Stock Schedule****Name:** ABE & SYLVIA GINSBURG FOUNDATION**EIN:** 23-7077996

Name of Stock	End of Year Book Value	End of Year Fair Market Value
JACLYN STOCK - 65,769 SHS	169,613	328,795
UBS EQUITIES #44847	34,915	24,996

TY 2014 Investments - Other Schedule**Name:** ABE & SYLVIA GINSBURG FOUNDATION**EIN:** 23-7077996

Category / Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
ACAP STRATEGIC FUND AS OF 12/26/2012 (45785)	AT COST	0	0
MIDDLETOWN INTERFAITH DEVELOPMENT PARTNERSHIP	AT COST	46,188	46,188
STRUCTURED ASSET SECS 2002 (45785)	AT COST	0	0
UBS ASSET BACKED SECURITIES - #44847	AT COST	121,479	123,782
UBS CLOSED END AND EXCHANGE TRADED FUNDS - #44847	AT COST	25,500	17,037
UBS EQUITIES #45785	AT COST	134,805	146,992
UBS EQUITIES #53398	AT COST	56,059	55,383
UBS EQUITIES #54342	AT COST	111,079	111,947

TY 2014 Other Assets Schedule

Name: ABE & SYLVIA GINSBURG FOUNDATION

EIN: 23-7077996

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
INCOME RECEIVABLE	698	0	0

TY 2014 Other Decreases Schedule

Name: ABE & SYLVIA GINSBURG FOUNDATION

EIN: 23-7077996

Description	Amount
PASS-THROUGH K-1 - MEALS & ENTERTAINMENT	36

TY 2014 Other Expenses Schedule

Name: ABE & SYLVIA GINSBURG FOUNDATION

EIN: 23-7077996

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ADVISORY FEES	5,488	5,488		0
BANK SERVICE CHARGES	75	0		0
INVESTMENT FEES	73	73		0
MARGIN INTEREST	29	29		0

TY 2014 Other Income Schedule**Name:** ABE & SYLVIA GINSBURG FOUNDATION**EIN:** 23-7077996

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
ACCESS MIDSTREAM PARTNERSHIP LOSS	-747	-747	-747
ENERGY TRANSFER PARTNERS LP	467	467	467
ENTERPRISE PRODUCTION PARTNERS	-1,165	-1,165	-1,165
KINDER MORGAN PARTNERSHIP LOSS	-590	-590	-590
MEMORIAL PRODUCTION PARTNERS LP	-3,570	-3,570	-3,570
MIDCOAST ENERGY PARTNERS LP	-1,045	-1,045	-1,045
MIDDLETOWN INTERFAITH PARTNERSHIP RENTAL INCOME	12,889	12,889	12,889
PLAINS ALL AMERICAN PIPELINE LP	-932	-932	-932

TY 2014 Other Increases Schedule

Name: ABE & SYLVIA GINSBURG FOUNDATION

EIN: 23-7077996

Description	Amount
PASS-THROUGH K-1 - OTHER BOOK/TAX DIFFERENCES	814

TY 2014 Taxes Schedule

Name: ABE & SYLVIA GINSBURG FOUNDATION

EIN: 23-7077996

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOREIGN TAXES	29	29		0

Schedule B (Form 990, 990-EZ, or 990-PF) Department of the Treasury Internal Revenue Service	Schedule of Contributors ▶ Attach to Form 990, 990-EZ, or 990-PF. ▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990.	OMB No 1545-0047 2014
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Name of the organization ABE & SYLVIA GINSBURG FOUNDATION	Employer identification number 23-7077996
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Organization type (check one)

Filers of: Form 990 or 990-EZ	Section: ☐ 501(c)() (enter number) organization ☐ 4947(a)(1) nonexempt charitable trust not treated as a private foundation ☐ 527 political organization
Form 990-PF	☒ 501(c)(3) exempt private foundation ☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation ☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.
Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

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

Special Rules

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

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

Employer identification number
23-7077996

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	JACLYN INC 197 WEST SPRING VALLEY AVE MAYWOOD, NJ 07607	\$ 25,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)

Name of organization ABE & SYLVIA GINSBURG FOUNDATION	Employer identification number 23-7077996
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Part II **Noncash Property** (see instructions) Use duplicate copies of Part II if additional space is needed

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

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

Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) ▶ \$ _____

Use duplicate copies of Part III if additional space is needed.

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