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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 private foundations)

▶ Do not enter social security numbers on this form as it may be made public
▶ Information about Form 990 and its instructions is at www.IRS.gov/form990

OMB No 1545-0047

2014

Open to Public Inspection

A For the 2014 calendar year, or tax year beginning 09-01-2014 , and ending 08-31-2015

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final 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 province, country, and ZIP or foreign postal code
AGAWAM, MA 01001

D Employer identification number
04-6685725

E Telephone number
(413) 781-0712

G Gross receipts $ 41,415,166

F Name and address of principal officer
WINIFRED SANDLER GRINSPOO
67 HUNT STREET NO 100
AGAWAM, MA 01001

H(a) Is this a group return for subordinates? ☐ Yes ☑ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status ☑ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW HGF ORG

K Form of organization ☐ Corporation ☑ 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**	6
5	Total number of individuals employed in calendar year 2014 (Part V, line 2a)	**5**	92
6	Total number of volunteers (estimate if necessary)	**6**	50
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	201,605
b	Net unrelated business taxable income from Form 990-T, line 34	**7b**	98,630

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	11,744,857	8,889,976
9	Program service revenue (Part VIII, line 2g)	6,018,502	7,492,050
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	5,993,817	8,149,019
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	14,126,858	10,804,975
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	37,884,034	35,336,020
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	8,305,008	10,092,158
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)	5,411,025	6,276,084
16a	Professional fundraising fees (Part IX, column (A), line 11e)	232,530	232,709
b	Total fundraising expenses (Part IX, column (D), line 25) ▶854,857		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	9,987,063	10,857,589
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	23,935,626	27,458,540
19	Revenue less expenses Subtract line 18 from line 12	13,948,408	7,877,480

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	338,950,538	321,376,347
21	Total liabilities (Part X, line 26)	11,907,670	10,024,333
22	Net assets or fund balances Subtract line 21 from line 20	327,042,868	311,352,014

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

****** | 2016-01-22
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	DAVID KALICKA	2016-01-22		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) ☑ Yes ☐ No

Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line 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 $ 15,378,287 including grants of $ 5,340,671) (Revenue $ 7,481,369)

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 2015 OVER 155,856 CHILDREN AND FAMILIES IN OVER 300 COMMUNITIES RECEIVED BOOKS AND MATERIALS MONTHLY

4b (Code) (Expenses $ 2,596,203 including grants of $ 1,379,368) (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 $ 4,483,344 including grants of $ 3,372,119) (Revenue $ 11,886)

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

See Additional Data

4d Other program services (Describe in Schedule O)

(Expenses $ 478,193 including grants of $) (Revenue $ 545)

4e **Total program service expenses** ▶ 22,936,027

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		No
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	Yes	
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 other assistance to or for any foreign organization? *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 other assistance to or for foreign individuals? *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 or other assistance to any domestic organization or domestic government 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 or other assistance to or for domestic individuals 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**	Yes	
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 25a*	**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), 501(c)(4), and 501(c)(29) 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	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? *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**		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28b**	Yes	
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**	Yes	
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**		No
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**	Yes	
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**	Yes	
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 or note to any line in this Part V . . . . . ☐

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . .	1a	85		
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	92		
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" to line 3b, 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 FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)				
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			
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			No
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.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9a	Did the sponsoring organization make any taxable distributions under section 4966? . . .	9a			
b	Did the sponsoring 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 or note to any line 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**	6		
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**		Yes	
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, address, and telephone number of the person who possesses the organization's books and records ▶ JEREMY PAVA

380 UNION STREET
WEST SPRINGFIELD, MA 01089 (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 or note to any line 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	10 00	X						0	0	0
(3) WINIFRED SANDLER GRINSPOON TRUSTEE	40 00	X						0	0	0
(4) MICHAEL BOHNEN TRUSTEE	4 00	X						0	0	0
(5) RABBI IRVING GREENBERG TRUSTEE	4 00	X						0	0	0
(6) DIANE TRODERMAN TRUSTEE	8 00	X						0	0	0
(7) LAUREN SPITZ TRUSTEE	4 00	X						0	0	0
(8) LEIGH WEISS TRUSTEE	4 00	X						0	0	0
(9) DAVID GALPER TRUSTEE	4 00	X						0	0	0
(10) ADRIAN DION CHIEF OPERATING OFFICER	40 00			X				169,144	0	4,262
(11) MATTHEW MOTYKA CHIEF FINANCIAL OFFICER	40 00			X				143,408	0	3,602
(12) VIKAS SINGHVI CHIEF INFORMATION OFFICER	40 00			X				12,692	0	0
(13) TAMAR REMZ CHIEF OF PARTNERSHIPS	40 00				X			226,781	0	10,196
(14) MARK GOLD DIRECTOR, JCAMP180	40 00					X		133,495	0	3,386

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			
(15) MARK JOFFE DIRECTOR, PJ INTERNATIONAL	40 00					X		128,364	0	1,421
(16) JIM BAIRD DIRECTOR, SOFTWARE	40 00					X		112,537	0	2,700
(17) ARLENE SCHIFF DIRECTOR LIFE & LEGACY	40 00					X		144,516	0	2,365
(18) PAUL LEWIS PROGRAM OFFICER PJ	40 00					X		110,211	0	2,750
(19) KATE CONN EMPLOYED THRU FY14 FORMER CHIEF EXECUTIVE OFFICER	40 00						X	266,706	0	0

1b	**Sub-Total**			
c	**Total from continuation sheets to Part VII, Section A**			
d	**Total (add lines 1b and 1c)**	1,447,854	0	30,682

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 ▶ 9

			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**	Yes	
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**	Yes	
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 01002	CONSULTING	248,953
BOSTON INTERACTIVE 529 MAIN STREET CHARLESTOWN, MA 02129	WEB DEVELOPMENT	211,250

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 or note to any line in this Part VIII . . . . . ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
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	8,889,976			
	g	Noncash contributions included in lines 1a-1f $					
	h	**Total.** Add lines 1a-1f . . . . . ▶		8,889,976			
Program Service Revenue			Business Code				
	2a	PJ LIBRARY BOOK PROGRA	900099	7,481,369	7,481,369		
	b	OTHER	900099	10,681	10,681		
	c						
	d						
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a–2f . . . . . ▶		7,492,050			
	3	Investment income (including dividends, interest, and other similar amounts) . . . . . ▶		3,884,764			3,884,764
	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	10,343,401				
	b	Less cost or other basis and sales expenses	6,079,146				
	c	Gain or (loss)	4,264,255				
	d	Net gain or (loss) . . . . . ▶		4,264,255			4,264,255
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	10,636,026		71,001	10,565,025
	b	INVEST PTPS K-1'S	523000	164,901		130,604	34,297
	c	MISCELLANEOUS INCOME	900099	4,048			4,048
	d	All other revenue					
	e	**Total.** Add lines 11a–11d . . . . . ▶		10,804,975			
	12	**Total revenue.** See Instructions . . . . . ▶		35,336,020	7,492,050	201,605	18,752,389

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 or note to any line 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 domestic organizations and domestic governments See Part IV, line 21	5,861,211	5,861,211		
2 Grants and other assistance to domestic individuals See Part IV, line 22	694,378	694,378		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16	3,536,569	3,536,569		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	327,035	294,332	32,703	
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	5,217,942	3,598,094	1,197,192	422,656
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	66,207	46,477	14,698	5,032
9 Other employee benefits	438,933	308,131	97,443	33,359
10 Payroll taxes	225,967	158,629	50,165	17,173
11 Fees for services (non-employees)				
a Management				
b Legal	31,191	18,075	13,116	
c Accounting	30,000		30,000	
d Lobbying				
e Professional fundraising services See Part IV, line 17	232,709			232,709
f Investment management fees	698,600		698,600	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	520,977	291,914	229,063	
12 Advertising and promotion	428,552	405,654		22,898
13 Office expenses	1,329,081	1,245,304	83,777	
14 Information technology	313,788	74,432	239,356	
15 Royalties				
16 Occupancy	305,493	283,026	22,467	
17 Travel	723,128	600,199	31,310	91,619
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	602,440	575,684	1,595	25,161
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	621,915		621,915	
23 Insurance	66,881		66,881	
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	4,837,930	4,837,930		
b FEDERAL TAX EXPENSE	122,571		122,571	
c VARIOUS PROGRAM-RELATED	105,988	105,988		
d TELEPHONE	101,853		101,853	
e All other expenses	17,201		12,951	4,250
25 **Total functional expenses.** Add lines 1 through 24e	27,458,540	22,936,027	3,667,656	854,857
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 or note to any line in this Part X . . . . . ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing		589,020	1	725,594
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net		3,848,854	3	7,727,290
	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		683,970	7	251,933
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		100,941	9	29,495
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 3,504,212			
	b	Less accumulated depreciation	10b 1,657,448	1,726,574	10c	1,846,764
	11	Investments—publicly traded securities		213,099,369	11	191,770,692
	12	Investments—other securities See Part IV, line 11		118,901,810	12	119,024,579
	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)		338,950,538	16	321,376,347
Liabilities	17	Accounts payable and accrued expenses		1,265,426	17	614,929
	18	Grants payable		10,185,785	18	8,713,293
	19	Deferred revenue		456,459	19	696,111
	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		11,907,670	26	10,024,333
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		322,017,289	27	300,687,039
	28	Temporarily restricted net assets		4,905,579	28	10,544,975
	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		327,042,868	33	311,352,014
	34	Total liabilities and net assets/fund balances		338,950,538	34	321,376,347

Part XI Reconcilliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . . ☑

1	Total revenue (must equal Part VIII, column (A), line 12)	1	35,336,020
2	Total expenses (must equal Part IX, column (A), line 25)	2	27,458,540
3	Revenue less expenses Subtract line 2 from line 1	3	7,877,480
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	327,042,868
5	Net unrealized gains (losses) on investments	5	-17,689,693
6	Donated services and use of facilities	6	1,683
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-5,880,324
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	311,352,014

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line 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		

Additional Data

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

Form 990, Part III - Line 4c: Program Service Accomplishments (See the Instructions)

(Code) (Expenses $ 478,193 including grants of $) (Revenue $ 545)

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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.**

▶ **Information about Schedule A (Form 990 or 990-EZ) and its instructions is at** ***www.irs.gov/form990*****.**

OMB No 1545-0047

2014

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 in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g

a ☑ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization

f Enter the number of supported organizations 5

g 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 listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
See Additional Data Table						
Total 5					3,869,461	

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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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 VI)						
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 section 501(c)(3) organization, check this box and **stop here** . . . . . ▶☐

Section C. Computation of Public Support Percentage

14	Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))	**14**
15	Public support percentage for 2013 Schedule A, Part II, line 14	**15**

16a **33 1/3% support test—2014.** 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—2013.** 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—2014.** 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 VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶☐

b **10%-facts-and-circumstances test—2013.** 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 VI 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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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 VI)						
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 section 501(c)(3) organization, check this box and **stop here** ▶☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	15	
16	Public support percentage from 2013 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2014** (line 10c, column (f) divided by line 13, column (f))	17	
18	Investment income percentage from **2013** Schedule A, Part III, line 17	18	

19a **33 1/3% support tests—2014.** 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—2013.** 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 Supporting Organizations

(Complete only if you checked a box on line 11 of Part I If you checked 11a of Part I, complete Sections A and B If you checked 11b of Part I, complete Sections A and C If you checked 11c of Part I, complete Sections A, D, and E If you checked 11d of Part I, complete Sections A and D, and complete Part V)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		No
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		No
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer (b) and (c) below.*	3a		No
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.*	4a		No
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations. . . .*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a	Yes	
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b	Yes	
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		No
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations, (b) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* ***Part VI.***	6		No
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990) .*	7		No
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If "Yes," complete Part II of Schedule L (Form 990).*	8		No
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509 (a)(1) or (2))? *If "Yes," provide detail in* ***Part VI.***	9a		No
b	Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI.***	9b		No
c	Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI.***	9c		No
10a	Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer b below.*	10a		No
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).*	10b		
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	11a		No
b	A family member of a person described in (a) above?	11b		No
c	A 35% controlled entity of a person described in (a) or (b) above? *If "Yes" to a, b, or c, provide detail in Part VI.*	11c		No

Part IV Supporting Organizations (continued)

Section B. Type I Supporting Organizations

		Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1	Yes	
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.*	2		No

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year **(see instructions)**

- **a** ☐ The organization satisfied the Activities Test Complete **line 2** below
- **b** ☐ The organization is the parent of each of its supported organizations Complete **line 3** below
- **c** ☐ The organization supported a governmental entity Describe in Part VI how you supported a government entity (see instructions)

		Yes	No
2	Activities Test **Answer (a) and (b) below.**			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations **Answer (a) and (b) below.**			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *Provide details in Part VI.*	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*	3b		

Part V – Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov 20, 1970 **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E

Section A - Adjusted Net Income

			(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	**Adjusted Net Income** (subtract lines 5, 6 and 7 from line 4)	8		

Section B - Minimum Asset Amount

			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	1		
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
c	Fair market value of other non-exempt-use assets	1c		
d	**Total** (add lines 1a, 1b, and 1c)	1d		
e	**Discount** claimed for blockage or other factors (explain in detail in Part VI) _____			
2	Acquisition indebtedness applicable to non-exempt use assets	2		
3	Subtract line 2 from line 1d	3		
4	Cash deemed held for exempt use Enter 1-1/2% of line 3 (for greater amount, see instructions)	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 035	6		
7	Recoveries of prior-year distributions	7		
8	**Minimum Asset Amount** (add line 7 to line 6)	8		

Section C - Distributable Amount

				Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2	Enter 85% of line 1	2		
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4	Enter greater of line 2 or line 3	4		
5	Income tax imposed in prior year	5		
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6		
7	☐ Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)			

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI) See instructions	
7 **Total annual distributions.** Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
9 Distributable amount for 2014 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1 Distributable amount for 2014 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2014 (reasonable cause required--see instructions)			
3 Excess distributions carryover, if any, to 2014			
a From 2009.			
b From 2010.			
c From 2011.			
d From 2012.			
e From 2013.			
f **Total** of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2014 distributable amount			
i Carryover from 2009 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2014 from Section D, line 7 $ _____			
a Applied to underdistributions of prior years			
b Applied to 2014 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2014, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
6 Remaining underdistributions for 2014 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
7 **Excess distributions carryover to 2015.** Add lines 3j and 4c			
8 Breakdown of line 7			
a From 2010.			
b From 2011.			
c From 2012.			
d From 2013.			
e From 2014.			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Return Reference	Explanation
PART IV, SECTION A, LINE 5A	(I) THE FOLLOWING SUPPORTED ORGANIZATIONS WERE ADDED BY RESTATEMENT OF THE ORGANIZATION'S TRUST DOCUMENT IN ITS ENTIRETY AND EXECUTED BY THE ENTIRE BOARD OF TRUSTEES JEWISH COMMUNITY CENTERS OF GREATER BOSTON,04-2317972 JEWISH FEDERATION OF THE BERKSHIRES,04-2131409 THE FOLLOWING SUPPORTED ORGANIZATIONS WERE REMOVED BY RESTATEMENT OF THE ORGANIZATION'S TRUST IN ITS ENTIRETY AND EXECUTED BY THE ENTIRE BOARD OF TRUSTEES JEWISH FEDERATION OF GREATER NEW HAVEN, 06-0647025 JEWISH FEDERATION OF WESTERN MASSACHUSETTS, 04-2127023 (II) THE TRUST AGREEMENT HAS A MECHANISM THAT ALLOWS FOR TRUSTEE AND SUPPORTED ORGANIZATION CHANGES WITHOUT RESTATING THE TRUST SUPPORTED ORGANIZATIONS MAY BE REPLACED BY OTHER JEWISH CHARITABLE ORGANIZATIONS OFFERING PROGRAMS CONSISTENT WITH THE MISSION OUTLINED IN THE TRUST DOCUMENT AS THE TRUST AGREEMENT WAS AMENDED DURING THE PERIOD, THE TRUSTEES AND SUPPORTED ORGANIZATIONS WERE UPDATED TO REFLECT THE CURRENT BOARD (III) THE ORGANIZATION'S TRUST DOCUMENT CONTAINS A POWER OF AMENDMENT (IV) IF THERE IS A CHANGE IN A REPRESENTATIVE SUPPORTED ORGANIZATION , THE TRUST DOCUMENT IS AMENDED
PART IV, SECTION A, LINE 1	THE ORGANIZATION'S SUPPORTED ORGANIZATIONS ARE DESIGNATED BY PURPOSE OR CLASS IN THE ORGANIZATION'S GOVERNING DOCUMENT THE REPRESENTATIVE SUPPORTED ORGANIZATIONS THAT APPOINT A MAJORITY OF THE ORGANIZATION'S TRUSTEES AND CONTROL THE ORGANIZATION ARE ALL PUBLICLY SUPPORTED ORGANIZATIONS THAT ARE SPECIFIED BY NAME IN THE GOVERNING DOCUMENT OR THE DESIGNATION INSTRUMENTS WHICH ARE PART OF THE ORGANIZATION'S GOVERNING DOCUMENTS AND WHICH FALL WITHIN THE CLASS OF SUPPORTED ORGANIZATIONS THAT THEY REPRESENT

Additional Data

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

Form 990, Sch A, Part I, Line 11g - 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 listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A) FOUNDATION FOR JEWISH CAMPING	223551013		Yes		324,400	0
(A) THE JEWISH FEDERATIONS OF NORTH AMERICA (UNITED JEWISH COMMUNITIES)	131624240		Yes		3,500,000	0
(B) BIRTHRIGHT ISRAEL FOUNDATION	134092050		Yes		0	0
(C) JEWISH COMMUNITY CENTERS OF GREATER BOSTON	042317972		Yes		42,840	0
(D) JEWISH FEDERATION OF THE BERKSHIRES	042131409		Yes		2,221	0

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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.
Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

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 value of contributions to (during year)		
3	Aggregate value of 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) Revenue 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 Revenue 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, for escrow or custodial account liability? ☐ 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	5,751,387	5,048,764	4,707,034	4,676,214	4,276,159
b	Contributions			42,000	116,602	56,307
c	Net investment earnings, gains, and losses	-485,773	1,079,511	444,855	144,491	590,732
d	Grants or scholarships					
e	Other expenditures for facilities and programs	170,221	376,888	145,125	230,273	246,984
f	Administrative expenses					
g	End of year balance	5,095,393	5,751,387	5,048,764	4,707,034	4,676,214

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

- a Board designated or quasi-endowment ▶ 96 970 %
- b Permanent endowment ▶ 2 350 %
- c Temporarily restricted endowment ▶ 0 680 %

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. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. 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		374,885	54,068	320,817
d Equipment		2,468,205	1,479,042	989,163
e Other		661,122	124,338	536,784
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				1,846,764

Part VII **Investments—Other Securities.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11b. 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	12,945,715	F
(B) PRIVATE EQUITY FUNDS	22,683,172	F
(C) CD'S AND GOVERNMENT FUNDS	11,222,806	F
(D) OTHER INVESTMENTS	72,172,886	F
Total. *(Column (b) must equal Form 990, Part X, col (B) line 12)* ▶	119,024,579	

Part VIII **Investments—Program Related.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(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.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11d 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.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11e or 11f. 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. Liability for uncertain tax positions 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 Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	9,596,594
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains (losses) on investments	2a	-17,689,693		
b	Donated services and use of facilities	2b	1,683		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII)	2d	2,503,596		
e	Add lines **2a** through **2d**			2e	-15,184,414
3	Subtract line **2e** from line **1**			3	24,781,008
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	698,600		
b	Other (Describe in Part XIII)	4b	9,856,412		
c	Add lines **4a** and **4b**			4c	10,555,012
5	Total revenue Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12)			5	35,336,020

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	25,287,448
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII)	2d	-1,472,492		
e	Add lines **2a** through **2d**			2e	-1,472,492
3	Subtract line **2e** from line **1**			3	26,759,940
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	698,600		
b	Other (Describe in Part XIII)	4b			
c	Add lines **4a** and **4b**			4c	698,600
5	Total expenses Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18)			5	27,458,540

Part XIII Supplemental Information

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

Return Reference	Explanation
PART V, LINE 4	TO SUPPORT IN PERPETUITY THE MISSION OF THE FOUNDATION
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, 2012
PART XI, LINE 2D - OTHER ADJUSTMENTS	SECTION 754 ADJUSTMENT NOT RECORDED ON FINANICIAL STATEMENTS 2,581 CHANGE IN MARKET VALUE OF REAL ESTATE LIMITED PARTNERSHIP INTERESTS 2,501,015
PART XI, LINE 4B - OTHER ADJUSTMENTS	PARTNERSHIP INTERESTS NONDEDUCTIBLE EXPENSE 2,571 PARTNERSHIP K-1 REDEMPTION GAIN 9,853,841
PART XII, LINE 2D - OTHER ADJUSTMENTS	CHANGE IN ACCRUAL FOR COMMITMENTS AND GRANTS PAYABLE -1,472,492

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

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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.

► Information about Schedule F (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2014

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 its grants and other 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 its grants and other assistance 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
(1) MIDDLE EAST	0	4	PROGRAM SERVICES	TO SUPPORT LITERACY, JEWISH AND COMMUNITY LIFE PROGRAMS IN ISRAEL	3,500,000
(2) NORTH AMERICA	0	0	PROGRAM ASSISTANCEPROGRAM SERVICES	PJ LIBRARY PROGRAM- DISTRIBUTE BOOKS TO CHILDREN IN CANADA AND MEXICO	363,078
(3) EUROPE	0	1	PROGRAM SERVICES	PJ LIBRARY PROGRAM- DISTRIBUTE BOOKS TO CHILDREN IN ENGLAND	123,303
(4) RUSSIA & THE NEWLY INDEPENDENT STATES	0	1	PROGRAM SERVICES	PJ LIBRARY PROGRAM- DISTRIBUTE BOOKS TO CHILDREN IN RUSSIA	124,670
(5) CENTRAL AMERICA AND THE CARIBBEAN	0	0	INVESTMENT		38,715,815
3a Sub-total	0	6			42,826,866
b Total from continuation sheets to Part I	0	0			0
c **Totals** (add lines 3a and 3b)	0	6			42,826,866

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 non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)			NORTH AMERICA	TO SUPPORT A BOOK PROGRAM IN CANADA	9,793	CHECK			
(2)			MIDDLE EAST	TO SUPPORT A BOOK PROGRAM IN ISRAEL	3,500,000	CHECK AND ELECTRONIC FUNDS TRANSFER			
(3)			NORTH AMERICA	TO SUPPORT A BOOK PROGRAM IN CANADA	8,827	CHECK			
(4)			NORTH AMERICA	TO SUPPORT A BOOK PROGRAM IN CANADA	14,262	CHECK			

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 . . . . ▶ _____

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

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)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

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 organization may 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; do not file with Form 990)*	☐ 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, Information 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; do not file with Form 990)*	☐ Yes	☑ No

Part V **Supplemental Information**

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).

990 Schedule F, Supplemental Information

Return Reference	Explanation
PART I, LINE 2	ALL FOREIGN GRANTS ARE MADE TO UNRELATED U S CHARITABLE ORGANIZATIONS THAT CONTRIBUTE OR USE THE FUNDS IN FOREIGN COUNTRIES SUCH AS ISRAEL THE RESPONSIBILITY OF MONITORING THE FO REIGN GRANTS IS ASSUMED BY THE U S CHARITABLE ORGANIZATION RECEIVING THE FUNDS FROM THE H AROLD GRINSPOON FOUNDATION

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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.

▶ **Attach to Form 990 or Form 990-EZ.**

▶ **Information about Schedule G (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-0047

2014

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. Form 990-EZ filers are not required to complete this part.

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	**(iii)** 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
1	LOU COVE 14 WOODLOT ROAD AMHERST, MA 01002	MARKETING & DEVELOPMENT		No	7,671,253	232,709	7,438,544
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total . . . . . ▶					7,671,253	232,709	7,438,544

3 List all states in which the organization is registered or licensed to solicit contributions 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 Subtract line 10 from line 3, column (d) ▶				

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 Subtract line 7 from line 1, column (d) ▶				

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

a Is the organization licensed to conduct 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 _____

11 Does the organization conduct 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 activities conducted 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.** 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 provide any additional information (see instructions).

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.**

▶ **Information about Schedule I (Form 990) and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-0047

2014

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 Domestic Organizations and Domestic Governments.

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 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 . . . . . ▶ 143

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

Part III **Grants and Other Assistance to Domestic Individuals.** 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
(1) TEACHER AWARDS	4	5,000			
(2) TUITION INCENTIVES	172	388,750			
(3) TRAVEL GRANTS-CULTURAL/EDUCATIONAL	25	32,999			
(4) PRESCHOOL GRANTS	3	5,500			
(5) CAMPING GRANTS	180	192,603			
(6) PROFESSIONAL DEVELOPMENT GRANTS	28	9,591			
(7) OTHER	194	59,935			

Part IV **Supplemental Information.** Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Return Reference	Explanation
PART I, LINE 2	GRANTS ARE MONITORED USING A COMPUTERIZED SYSTEM THE BOARD VOTES ON GRANT CRITERIA AND/OR RECIPIENTS AND THE GRANTS ADMINISTRATOR VERIFIES THAT THE GRANTEES MEET THE STANDARDS TO RECEIVE FUNDS LARGER GRANTS REQUIRE INTERIM REPORTING AND REVIEW OF USE OF FUNDING

Additional Data

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

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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 STEIN10460 N 56TH STREET SCOTTSDALE,AZ 85253	86-0113949	501(C)(3)	75,000				MYM VI CHALLENGE CAMPAIGN
JCC CAMP RUACH775 TALAMINI ROAD BRIDGEWATER,NJ 088071739	22-3681640	501(C)(3)	31,001				DAY2 CHALLENGE GRANT
CAMP OLAMI1035 NEWFIELD AVE STAMFORD,CT 069052521	60-6469180	501(C)(3)	27,194				DAY2 CHALLENGE GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
ABRAMS DAY CAMPPO BOX 875 PRINCETON JUNCTION,NJ 08550	23-2215070	501(C)(3)	10,100				DAY2 CHALLENGE GRANT
JEWISHCOLORADO300 S DAHLIA ST STE 300 DENVER,CO 80246	01-0831698	501(C)(3)	40,611				ALLIANCE SUBSCRIPTION GRANT, PJL STAFF GRANT & PJL ENGAGEMENT GRANT
SPRINGFIELD JEWISH COMMUNITY CENTER1160 DICKINSON STREET SPRINGFIELD,MA 01108	04-2103802	501(C)(3)	82,640				PIONEER VALLEY JEWISH FILM FESTIVAL & SUBFUND DISTRIBUTION

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
HEBREW COLLEGE160 HERRICK ROAD NEWTON CENTRE,MA 02459	04-2104300	501(C)(3)	10,000				OPERATING SUPPORT
JEWISH FAMILY SERVICE OF WESTERN MASSACHUSETTS15 LENOX STREET SPRINGFIELD,MA 01108	04-2104352	501(C)(3)	14,000				FAMILY EDUCATION & TEEN EDUCATION INITIATIVE
JEWISH FEDERATION OF WESTERN MASSACHUSETTS1160 DICKINSON ST SPRINGFIELD,MA 01108	04-2127023	501(C)(3)	60,795				ANNUAL CAMPAIGN & PJL STAFF GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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	501(C)(3)	7,800				CJL SUSTAINABILITY AWARD & TEEN EDUCATION INITIATIVE
TEMPLE BETH EL594 CONVERSE STREET LONGMEADOW,MA 01106	04-2149322	501(C)(3)	11,600				CJL SUSTAINABILITY AWARD, FAMILY EDUCATION & TEEN EDUCATION INITIATIVE
HERITAGE ACADEMY594 CONVERSE STREET LONGMEADOW,MA 01106	04-2203827	501(C)(3)	213,243				HEAD OF SCHOOL SUPPLEMENTAL FUNDING, MUSIC PROGRAM, OPERATING SUPPORT & SUBFUND DISTRIBUTION

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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 COMMUNITY CENTERS OF GREATER BOSTON333 NAHANTON STREET NEWTON CENTRE,MA 02459	04-2317972	501(C)(3)	42,840				ALLIANCE SUBSCRIPTION GRANT, PJL STAFF GRANT & PJL ENGAGEMENT GRANT
JEWISH COMMUNITY OF AMHERST742 MAIN STREET AMHERST,MA 01002	04-2394315	501(C)(3)	13,500				FAMILY EDUCATION & TEEN EDUCATION INITIATIVE
HEVREH OF SOUTHERN BERKSHIRES270 STATE RD GREAT BARRINGTON,MA 01230	04-2683112	501(C)(3)	6,750				FAMILY EDUCATION & TEEN EDUCATION INITIATIVE

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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 NEW ENGLAND2 COMMERCE WAY NORWOOD,MA 02062	04-3035964	501(C)(3)	41,457				CHAI III CHALLENGE GRANT & SUBFUND DISTRIBUTION
HILLEL AT UMASS388 N PLEASANT STREET AMHERST,MA 01002	04-3110103	501(C)(3)	15,527				GENERAL SUPPORT
LANDER-GRINSPOON ACADEMY257 PROSPECT STREET NORTHAMPTON,MA 01060	04-3304825	501(C)(3)	131,914				HEAD OF SCHOOL SUPPLEMENTAL FUNDING, CJL SUSTAINABILITY AWARD, FAMILY EDUCATION INITIATIVE, MUSIC PROGRAM, OPERATING SUPPORT & REKINDLE SHABBAT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
INTERFAITHFAMILYCOM90 OAK STREET 4TH FLOOR NEWTON,MA 02464	04-3577816	501(C)(3)	10,000				PJL ENGAGEMENT GRANT
CAMP AVODA43 STANDISH ROAD NEEDHAM,MA 02492	04-6002095	501(C)(3)	13,155				EVENT SPONSPORSHIP & CHAI III CHALLENGE GRANT
CAMP BAUERCREST17 OLD COUNTY ROAD AMESBURY,MA 01913	04-6002096	501(C)(3)	12,035				CHAI II CHALLENGE GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
LUBAVITCHER YESHIVA ACADEMY1148 CONVERSE ST LONGMEADOW,MA 01106	04-6004494	501(C)(3)	70,528				CJL SUSTAINABILITY AWARD, FAMILY EDUCATION INITIATIVE, MUSIC PROGRAM, PROFESSIONAL DEVELOPMENT GRANT, OPERATING SUPPORT & SUBFUND DISTRIBUTION
CONGREGATION B'NAI ISRAEL253 PROSPECT STREET NORTHAMPTON,MA 01060	04-6052052	501(C)(3)	14,200				FAMILY EDUCATION
ELI AND BESSIE COHEN CAMPS888 WORCESTER STREET WELLESLEY,MA 02482	04-6152862	501(C)(3)	15,800				DOR L'DOR PROGRAM & CHAI III CHALLENGE GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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 JORIPO BOX 5299 WAKEFIELD,RI 02879	05-0268612	501(C)(3)	5,000				CAMP LEGACY GRANT
JCC OF GREATER NEW HAVEN360 AMITY ROAD WOODBRIDGE,CT 06525	06-0647025	501(C)(3)	5,885				PJL STAFF GRANT
MANDELL JEWISH COMMUNITY CENTER335 BLOOMFIELD AVENUE WEST HARTFORD,CT 06117	06-0662142	501(C)(3)	8,130				PJL STAFF GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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HEBREW HIGH SCHOOL OF NEW ENGLAND300 BLOOMFIELD AVENUE WEST HARTFORD, CT 06117	06-1455973	501(C)(3)	60,891				OPERATING SUPPORT & SUBFUND DISTRIBUTION
UJA FEDERATION OF GREENWICHONE HOLLY HILL LANE GREENWICH, CT 06830	06-6068624	501(C)(3)	7,829				ALLIANCE SUBSCRIPTION GRANT, PJL STAFF GRANT & PJL ENGAGEMENT GRANT
MARKS JCH OF BENSONHURST7802 BAY PARKWAY BROOKLYN, NY 112141508	11-1633484	501(C)(3)	20,833				PJ LIBRARY/GPG JEWISH ENGAGEMENT GRANT & PJL STAFF GRANT

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HERJC295 MAIN STREET EAST ROCKAWAY,NY 11518	11-1694954	501(C)(3)	6,040				PJL STAFF GRANT
SID JACOBSON JEWISH COMMUNITY CENTER INC 300 FOREST DR EAST HILLS,NY 115481231	11-1976051	501(C)(3)	35,000				DAY2 CHALLENGE GRANT
CAMP FREIDBERG15 NEIL CT OCEANSIDE,NY 115725815	11-2002556	501(C)(3)	6,667				DAY I CHALLENGE GRANT

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JCC OF THE GREATER FIVE TOWNS207 GROVE AVENUE CEDARHURST,NY 115161715	11-2546437	501(C)(3)	5,605				PJL STAFF GRANT
KINGS BAY YM-YWHA INC 3495 NOSTRAND AVENUE BROOKLYN,NY 112295131	11-3068515	501(C)(3)	25,643				PJ LIBRARY/GPG JEWISH ENGAGEMENT GRANT & PJL STAFF GRANT
SHOREFRONT YM-YWHA OF BRIGHTON- MANHATTAN BEACH3300 CONEY ISLAND AVENUE BROOKLYN,NY 112356606	11-3070228	501(C)(3)	26,552				PJL STAFF GRANT

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92ND STREET Y1395 LEXINGTON AVENUE NEW YORK, NY 10128	13-1624229	501(C)(3)	14,755				PJL STAFF GRANT
UNITED SYNAGOGUE OF CONSERVATIVE JUDAISM 1320 CENTRE STREET SUITE 304 NEWTON, MA 02459	13-1659707	501(C)(3)	91,256				PJ LIBRARY - USCJ PARTNERSHIP & PJL STAFF GRANT
UNION FOR REFORM JUDAISM633 3RD AVE FL 7 NEW YORK, NY 10017	13-1663143	501(C)(3)	139,902				URJ- PJL PARTNERSHIP, CHAI CHALLENGE CAMPAIGN & CHAI II CHALLENGE GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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CAMP MORASHA1118 AVENUE J 3RD FLOOR BROOKLYN,NY 11230	13-1999091	501(C)(3)	26,667				CHAI III CHALLENGE GRANT
YOUNG JUDAEA SPROUT LAKE CAMP575 8TH AVENUE 11TH FLOOR NEW YORK,NY 10018	13-2830437	501(C)(3)	13,649				CHAI CHALLENGE CAMPAIGN
JEWISH FEDERATION OF ROCKLAND COUNTY450 WEST NYACK ROAD WEST NYACK,NY 109940000	13-3268920	501(C)(3)	10,902				ALLIANCE SUBSCRIPTION GRANT & PJL STAFF GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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THE JEWISH COMMUNITY CENTER MANHATTAN334 AMSTERDAM AVENUE AT 76TH STREET NEW YORK, NY 100230000	13-3490745	501(C)(3)	11,095				PJ LIBRARY/GPG JEWISH ENGAGEMENT GRANT & PJL STAFF GRANT
B'NEI AKIVA OF THE US & CANADA520 EIGHTH AVENUE 4TH FLOOR NEW YORK, NY 10018	13-3713762	501(C)(3)	22,500				CHAI II CHALLENGE GRANT
COUNCIL OF JEWISH EMIGRE COMMUNITY ORGANIZATIONS40 EXCHANGE PLACE SUITE 1302 NEW YORK, NY 10005	13-3955736	501(C)(3)	9,440				PJL STAFF GRANT

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JEWISH COMMUNITY CENTERS ASSOC OF NORTH AMERICA520 8TH AVE FL 4 NEW YORK, NY 100184393	13-5599486	501(C)(3)	35,691				CYM V CHALLENGE CAMPAIGN
CAMP YOUNG JUDAEA TEL YEHUDAH575 8TH AVENUE 11TH FLOOR NEW YORK, NY 10018	13-5654375	501(C)(3)	6,176				CHAI CHALLENGE CAMPAIGN
CAMP SENECA LAKE200 CAMP ROAD ROCHESTER, NY 14527	16-0743060	501(C)(3)	27,716				CHAI CHALLENGE CAMPAIGN

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JEWISH COMM FEDERATION OF GR ROCHESTER441 EAST AVENUE ROCHESTER,NY 146071932	16-0868942	501(C)(3)	7,003				ALLIANCE SUBSCRIPTION GRANT & PJL STAFF GRANT
JEWISH FEDERATION OF OMAHA FOUNDATION333 S 132ND ST OMAHA,NE 681542106	20-1123519	501(C)(3)	108,511				LIFE & LEGACY GRANT
JEWISH COMMUNITY FOUNDATION INC1301 SPRINGDALE ROAD SUITE 200 CHERRY HILL,NJ 080032763	20-1260545	501(C)(3)	137,500				LIFE & LEGACY GRANT

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RAMAH IN THE ROCKIES 300 S DAHLIA STREET SUITE 205 DENVER,CO 80246	20-4078988	501(C)(3)	54,000				CHAI III CHALLENGE GRANT
JEWISH FEDERATION OF SOUTHERN NEW JERSEY 1301 SPRINGDALE ROAD SUITE 200 CHERRY HILL,NJ 080032763	21-0634489	501(C)(3)	13,815				ALLIANCE SUBSCRIPTION GRANT & PJL STAFF GRANT
JEWISH FEDERATION OF GREATER METROWEST901 ROUTE 10 EAST WHIPPANY,NJ 079810000	22-1487222	501(C)(3)	9,940				PJL STAFF GRANT & NATIONAL GRINSPOON AWARD

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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BERGEN COUNTY Y A JCC 605 PASCACK ROAD WASHINGTON TOWNSHIP, NJ 076764325	22-1487394	501(C)(3)	22,261				PJL STAFF GRANT
THE JEWISH FEDERATION IN THE HEART OF NEW JERSEY230 OLD BRIDGE TURNPIKE SOUTH RIVER,NJ 08882	22-1500549	501(C)(3)	14,740				PJL STAFF GRANT
JEWISH FEDERATION OF CENTRAL NEW JERSEY901 ROUTE 10 EAST WHIPPANY,NJ 079810000	22-1533506	501(C)(3)	7,925				PJL STAFF GRANT

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JEWISH COMMUNITY FOUNDATION OF METROWEST901 ROUTE 10 WHIPPANY,NJ 07981	22-1714130	501(C)(3)	137,500				LIFE & LEGACY GRANT
JCC OF CENTRAL NEW JERSEY1391 MARTINE AVE SCOTCH PLAINS,NJ 070762516	22-2667094	501(C)(3)	21,733				DAY2 CHALLENGE GRANT
UJF OF NORTHEASTERN NEW YORKTHE GOLUB CENTER ALBANY,NY 12203	22-2805163	501(C)(3)	9,793				ALLIANCE SUBSCRIPTION GRANT & PJL STAFF GRANT

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FOUNDATION FOR JEWISH CAMP253 WEST 35TH STREET 4TH FLOOR NEW YORK, NY 10001	22-3551013	501(C)(3)	324,400				PJ GOES TO CAMP &TRUSTEESHIP
PINEMERE CAMP ASSOCIATION4100 MAIN STREET SUITE 301 PHILADELPHIA, PA 19127	23-1429830	501(C)(3)	5,233				CHAI II CHALLENGE GRANT
UNITED JEWISH FEDERATION OF PRINCETON MERCER BUCKS INC4 PRINCESS ROAD SUITE 211 LAWRENCEVILLE, NJ 08648	23-2215070	501(C)(3)	8,109				ALLIANCE SUBSCRIPTION GRANT & PJL STAFF GRANT

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JEWISH LEARNING VENTURE7607 OLD YORK RD MELROSE PARK,PA 190273010	23-2473518	501(C)(3)	36,302				ALLIANCE SUBSCRIPTION GRANT & PJL STAFF GRANT
JEWISH FUNDERS NETWORK150 WEST 30TH STREET SUITE 900 NEW YORK,NY 10001	23-2742482	501(C)(3)	25,000				GENERAL SUPPORT
JEWISH FEDERATION OF HOWARD COUNTY INC 10630 LITTLE PATUXENT PKWY STE 400 COLUMBIA,MD 210443294	23-7072654	501(C)(3)	6,060				ALLIANCE SUBSCRIPTION GRANT & PJL STAFF GRANT

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THE JEWISH COMMUNITY FOUNDATION OF GREATER MERCER INC4 PRINCESS RD STE 211 LAWRENCEVILLE,NJ 086482322	23-7174039	501(C)(3)	137,500				LIFE & LEGACY GRANT
TAMPA JCC AND FEDERATION13009 COMMUNITY CAMPUS DRIVE TAMPA,FL 33625	23-7182057	501(C)(3)	7,121				ALLIANCE SUBSCRIPTION GRANT & PJL STAFF GRANT
UNITED SYNAGOGUE OF HOBOKEN115 PARK AVENUE HOBOKEN,NJ 07030	23-7305931	501(C)(3)	6,075				PJL STAFF GRANT

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JEWISH FEDERATION OF GREATER PITTSBURGH234 MCKEE PLACE PITTSBURGH, PA 152133916	25-1017602	501(C)(3)	14,311				ALLIANCE SUBSCRIPTION GRANT & PJL STAFF GRANT
JUDAISM ALIVE14560 WHITE BIRCH VALLEY LN CHESTERFIELD, MO 630172418	26-3766713	501(C)(3)	5,000				PJL PARTNERSHIP
EDEN VILLAGE CAMP INC 392 DENNYTOWN RD PUTNAM VALLEY, MA 10579	26-4373931	501(C)(3)	32,945				MYM VI CHALLENGE CAMPAIGN

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MECHON HADAR190 AMSTERDAM AVENUE NEW YORK, NY 10023	26-4412164	501(C)(3)	20,000				YESHIVAT HADAR
NEWCAJE354 KENRICK STREET NEWTON, MA 02458	27-1094081	501(C)(3)	15,000				SUPPORT OF DEVELOPMENT POSITION
JEWISH ALLIANCE OF GREATER RHODE ISLAND 401 ELMGROVE AVE PROVIDENCE, RI 029063451	27-4127671	501(C)(3)	9,845				ALLIANCE SUBSCRIPTION GRANT, PJL STAFF GRANT & NATIONAL GRINSPOON AWARD

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ISRAEL ON CAMPUS COALITIONARTHUR ROCHELLE BELFER BUILDING WASHINGTON,DC 20001	30-0664947	501(C)(3)	75,000				MZ-GRINSPOON INTERNSHIP
JEWISH COMMUNITY CENTER8485 RIDGE ROAD CINCINNATI,OH 452361300	31-0536986	501(C)(3)	9,404				ALLIANCE SUBSCRIPTION GRANT & PJL STAFF GRANT
JEWISH FEDERATION OF COLUMBUS1175 COLLEGE AVENUE COLUMBUS,OH 43209	31-0838745	501(C)(3)	10,457				ALLIANCE SUBSCRIPTION GRANT & PJL STAFF GRANT

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FOUNDATION FOR THE CHARLOTTE JEWISH COMMUNITY220 N TRYON STREET CHARLOTTE,NC 282022137	31-1501858	501(C)(3)	96,849				LIFE & LEGACY GRANT
B'NAI B'RITH YOUTH ORGANIZATION2020 K STREET NW 7TH FLOOR WASHINGTON,DC 20006	31-1794932	501(C)(3)	12,500				GENERAL SUPPORT
JEWISH FEDERATION OF CLEVELANDMANDEL BUILDING CLEVELAND,OH 44122	34-0714445	501(C)(3)	31,930				ALLIANCE SUBSCRIPTION GRANT & PJL STAFF GRANT

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JEWISH FEDERATION OF GREATER INDIANAPOLIS 6705 HOOVER ROAD INDIANAPOLIS,IN 462604120	35-0888017	501(C)(3)	6,286				ALLIANCE SUBSCRIPTION GRANT & PJL STAFF GRANT
JEWISH FEDERATION OF METROPOLITAN CHICAGO 30 SOUTH WELLS STREET CHICAGO,IL 606065054	36-2167761	501(C)(3)	183,064				ALLIANCE SUBSCRIPTION GRANT, PJL STAFF GRANT & LIFE & LEGACY GRANT
INSTITUTE FOR JEWISH SPIRITUALITY135 WEST 29TH STREET SUITE 1103 NEW YORK,NY 10001	36-4531559	501(C)(3)	5,000				PROGRAM SUPPORT EDUCATING FOR JEWISH SPIRITUAL LIFE

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JEWISH FEDERATION OF METROPOLITAN DETROIT 6735 TELEGRAPH ROAD SUITE 370 BLOOMFIELD HILLS, MI 48301	38-1359214	501(C)(3)	10,060				ALLIANCE SUBSCRIPTION GRANT & PJL STAFF GRANT
THE HARRY AND ROSE SAMSON FAMILY JEWISH COMMUNITY CENTER OF MILWAUKEE6255 NORTH SANTA MONICA BOULEVARD WHITEFISH BAY, WI 53217	39-0806234	501(C)(3)	15,301				ALLIANCE SUBSCRIPTION GRANT, PJL CAPACITY BUILDING MATCHING GRANTPJL STAFF GRANTCAMP LEGACY GRANT
JEWISH COMMUNITY FOUNDATION OF THE MILWAUKEE JEWISH FEDERATION1360 N PROSPECT AVE MILWAUKEE, WI 532023056	39-0806312	501(C)(3)	137,500				LIFE & LEGACY GRANT

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CAMP YOUNG JUDAEA MIDWEST60 REVERE DRIVE STE 800 NORTHBROOK,IL 60062	39-1672846	501(C)(3)	7,997				CHAI CHALLENGE CAMPAIGN
JEWISH FAMILY AND CHILDREN'S SERVICES OF MINNEAPOLIS13100 WAYZATA BOULEVARD SUITE 200 MINNETONKA,MN 55305	41-0693860	501(C)(3)	7,694				PJL STAFF GRANT
MINNEAPOLIS JEWISH FEDERATION13100 WAYZATA BOULEVARD SUITE 200 MINNETONKA,MN 553051810	41-0693866	501(C)(3)	8,706				ALLIANCE SUBSCRIPTION GRANT & PJL STAFF GRANT

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JEWISH FEDERATION OF ST LOUIS12 MILLSTONE CAMPUS DRIVE ST LOUIS,MO 63146	43-0652643	501(C)(3)	17,340				ALLIANCE SUBSCRIPTION GRANT & PJL STAFF GRANT
JEWISH FEDERATION OF GREATER KANSAS CITY 5801 WEST 115 STREET SUITE 201 OVERLAND PARK,KS 66211	44-0545913	501(C)(3)	13,216				ALLIANCE SUBSCRIPTION GRANT & PJL STAFF GRANT
JEWISH FOUNDATION OF GREATER NEW HAVEN INC 360 AMITY RD WOODBRIDGE,CT 065252133	45-2403156	501(C)(3)	137,500				LIFE & LEGACY GRANT

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LAPPIN FOUNDATION6 COMMUNITY RD MARBLEHEAD,MA 019452706	46-1614193	501(C)(3)	8,042				ALLIANCE SUBSCRIPTION GRANT & PJL STAFF GRANT
LET IT RIPPLE INC217 SYCAMORE AVE MILL VALLEY,CA 949412809	46-2851766	501(C)(3)	50,000				MAKING OF A MENSCH SHORT FILM
CENTER FOR JEWISH EDUCATION INC5708 PARK HEIGHTS AVENUE BALTIMORE,MD 212153930	52-0591707	501(C)(3)	47,817				ALLIANCE SUBSCRIPTION GRANT, PJL STAFF GRANT & PJL ENGAGEMENT GRANT

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ASSOCIATED JEWISH COMMUNITY FEDERATION OF BALTIMORE INC101 WEST MOUNT ROYAL AVENUE BALTIMORE,MD 212015708	52-0607957	501(C)(3)	6,500				PJ PROMISE ENDOWMENT CAMPAIGN
CAPITAL CAMPS & RETREAT CENTER1130 ROCKVILLE PIKE SUITE 407 ROCKVILLE,MD 208520000	52-1515202	501(C)(3)	13,333				MYM VI CHALLENGE CAMPAIGN & CAMP LEGACY GRANT
HABONIM DROR CAMP MOSHAVA6101 EXECUTIVE BOULEVARD SUITE 319 NORTH BETHESDA,MD 20852	52-6054091	501(C)(3)	10,000				CAMP LEGACY GRANT

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THE JEWISH FEDERATION OF GREATER WASHINGTON 6101 EXECUTIVE BLVD NORTH BETHESDA,MD 20852	53-0212445	501(C)(3)	133,584				ALLIANCE SUBSCRIPTION GRANT, PJL STAFF GRANT & LIFE & LEGACY GRANT
JEWISH COMMUNITY CENTER OF NORTHERN VIRGINIA8900 LITTLE RIVER TPKE FAIRFAX,VA 220313123	54-1145849	501(C)(3)	33,834				DAY2 CHALLENGE GRANT
THE JEWISH FEDERATION OF GREATER ATLANTA 1440 SPRING STREET NW ATLANTA,GA 30309	58-1021791	501(C)(3)	10,833				PJL STAFF GRANT

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RAMAH DAROM - THE CENTER FOR SOUTHERN JEWRY6400 POWERS FERRY ROAD SUITE 215 ATLANTA,GA 30525	58-2146741	501(C)(3)	54,000				CHAI III CHALLENGE GRANT
GREATER MIAMI JEWISH FEDERATION4200 BISCAYNE BLVD FL 2 MIAMI,FL 331373246	59-0624404	501(C)(3)	153,828				ALLIANCE SUBSCRIPTION GRANT, NA PJL RSJ PILOT GRANT, PJL STAFF GRANT & LIFE & LEGACY GRANT
JEWISH FAMILY & COMMUNITY SERVICES INC6261 DUPONT STATION COURT E JACKSONVILLE,FL 322172567	59-0637868	501(C)(3)	5,449				ALLIANCE SUBSCRIPTION GRANT & PJL STAFF GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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 PINELLAS COUNTY INC 13191 STARKEY ROAD SUITE 8 LARGO,FL 337731438	59-0697685	501(C)(3)	5,876				ALLIANCE SUBSCRIPTION GRANT & PJL STAFF GRANT
JEWISH FEDERATION OF GREATER ORLANDO INC 851 NORTH MAITLAND AVENUE MAITLAND,FL 327514426	59-0946923	501(C)(3)	5,850				ALLIANCE SUBSCRIPTION GRANT & PJL STAFF GRANT
JEWISH FEDERATION OF BROWARD COUNTY5890 SOUTH PINE ISLAND ROAD DAVIE,FL 33328	59-0967823	501(C)(3)	19,513				ALLIANCE SUBSCRIPTION GRANT & PJL STAFF GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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 334281756	59-1945109	501(C)(3)	90,834				PJ LIBRARY-SOUTH PALM BEACH PARTNERSHIP GRANT & PJL STAFF GRANT
MEMPHIS JEWISH FEDERATION6560 POPLAR AVENUE GERMANTOWN,TN 381380000	62-0475747	501(C)(3)	5,106				PJL STAFF GRANT & PJL ENGAGEMENT GRANT
JEWISH FOUNDATION OF MEMPHIS6560 POPLAR AVENUE MEMPHIS,TN 381383656	62-1618399	501(C)(3)	99,456				LIFE & LEGACY GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
COMMISSION FOR JEWISH EDUCATION OF THE PALM BEACHES4601 COMMUNITY DR WEST PALM BEACH,FL 33417	65-0219982	501(C)(3)	10,834				PJL STAFF GRANT
THE JEWISH COMMUNITY FOUNDATION OF THE WESTPO BOX 660663 SACRAMENTO,CA 958660663	68-0445835	501(C)(3)	60,664				LIFE & LEGACY GRANT
JEWISH CHILDRENS REGIONAL SERVICE3500 NORTH CAUSEWAY BOULEVARD SUITE 1120 METAIRIE,LA 700023599	72-0408936	501(C)(3)	9,299				ALLIANCE SUBSCRIPTION GRANT & PJL STAFF GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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 HOUSTON5603 S BRAESWOOD BOULEVARD HOUSTON,TX 77096	74-1109654	501(C)(3)	24,238				ALLIANCE SUBSCRIPTION GRANT, PJL STAFF GRANT & NATIONAL GRINSPOON AWARD
JEWISH COMMUNITY ASSOCIATION OF AUSTIN 7300 HART LANE AUSTIN,TX 78731	74-1469465	501(C)(3)	22,313				ALLIANCE SUBSCRIPTION GRANT, PJL STAFF GRANT & PJL ENGAGEMENT GRANT
CAMP YOUNG JUDAEA - TEXAS9647 HILLCROFT HOUSTON,TX 77096	74-6063430	501(C)(3)	6,250				CHAI II CHALLENGE GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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 752303226	75-0800654	501(C)(3)	15,360				ALLIANCE SUBSCRIPTION GRANT & PJL STAFF GRANT
70 FACES MEDIA24 WEST 30TH STREET 4TH FLOOR NEW YORK,NY 10001	75-3121525	501(C)(3)	12,430				PJL STAFF GRANT
CONGREGATION EMANUEL 51 GRAPE ST DENVER,CO 802205804	84-0402688	501(C)(3)	77,300				CYM V CHALLENGE CAMPAIGN & MYM V CHALLENGE CAMPAIGN

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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 COMMUNITY ASSOCIATION OF GREATER PHOENIX12701 N SCOTTSDALE ROAD SUITE 201 SCOTTSDALE,AZ 852545455	86-0096784	501(C)(3)	22,134				ALLIANCE SUBSCRIPTION GRANT & PJL STAFF GRANT
JEWISH FEDERATION OF SOUTHERN ARIZONA3822 E RIVER ROAD TUCSON,AZ 85718	86-0096795	501(C)(3)	12,280				ALLIANCE SUBSCRIPTION GRANT & PJL STAFF GRANT
JEWISH FEDERATION OF LAS VEGAS2317 RENAISSANCE DRIVE LAS VEGAS,NV 891196191	88-0098500	501(C)(3)	19,474				ALLIANCE SUBSCRIPTION GRANT & PJL STAFF GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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 SEATTLE2031 THIRD AVENUE SEATTLE,WA 98121	91-0575950	501(C)(3)	14,458				ALLIANCE SUBSCRIPTION GRANT & PJL STAFF GRANT
CAMP MT CHAI4950 MURPHY CANYON ROAD 2ND FLOOR SAN DIEGO,CA 92123	91-2150831	501(C)(3)	41,309				CHAI CHALLENGE CAMPAIGN
JEWISH FEDERATION OF GREATER PORTLAND6680 SW CAPITOL HIGHWAY PORTLAND,OR 972191958	93-0386825	501(C)(3)	20,655				ALLIANCE SUBSCRIPTION GRANT, PJL STAFF GRANT & PJL ENGAGEMENT GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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 SOLOMON SCHECHTER117 EAST LOUISA STREET 110 SEATTLE,WA 98102	93-0572590	501(C)(3)	59,250				60TH ANNIVERSARY GALA, CAMP LEGACY GRANT & CHAI III CHALLENGE GRANT
JEWISH COMMUNITY HAVURAH OF SOUTHERN OREGONPO BOX 1262 ASHLAND,OR 975200043	93-0895258	501(C)(3)	5,110				ALLIANCE SUBSCRIPTION GRANT, PJL STAFF GRANT & PJL ENGAGEMENT GRANT
OREGON JEWISH COMMUNITY FOUNDATION 610 SW BROADWAY SUITE 407 PORTLAND,OR 97205	93-1019725	501(C)(3)	110,500				LIFE & LEGACY GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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 COMMUNITY FEDERATION AND ENDOWMENT FUND121 STEUART STREET SAN FRANCISCO,CA 941051236	94-1156533	501(C)(3)	37,500				PJ PROMISE ENDOWMENT CAMPAIGN & PJL STAFF GRANT
JEWISH FEDERATION OF THE SACRAMENTO REGION 2130 21ST ST SACRAMENTO,CA 95818	94-1156558	501(C)(3)	9,091				ALLIANCE SUBSCRIPTION GRANT & PJL STAFF GRANT
JEWISH FEDERATION OF THE EAST BAY300 GRAND AVENUE OAKLAND,CA 946104826	94-1156560	501(C)(3)	10,000				PJL STAFF GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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 SILICON VALLEY14855 OKA ROAD SUITE 200 LOS GATOS,CA 950321919	94-1167405	501(C)(3)	19,781				ALLIANCE SUBSCRIPTION GRANT, NA PJL RSJ PILOT GRANT & PJL STAFF GRANT
JEWISH FEDERATION OF LANE COUNTY1175 EAST 29TH AVENUE EUGENE,OR 974031620	94-3134118	501(C)(3)	8,104				ALLIANCE SUBSCRIPTION GRANT, PJL STAFF GRANT & PJL ENGAGEMENT GRANT
JEWISH FEDERATION COUNCIL OF GREATER LOS ANGELES6505 WILSHIRE BOULEVARD SUITE 800 LOS ANGELES,CA 900484909	95-1643388	501(C)(3)	81,084				ALLIANCE SUBSCRIPTION GRANT, PJL STAFF GRANT & PJL ENGAGEMENT GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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 LONG BEACH AND WEST ORANGE COUNTY3801 E WILLOW ST LONG BEACH,CA 908151734	95-1647830	501(C)(3)	5,107				ALLIANCE SUBSCRIPTION GRANT & PJL STAFF GRANT
CAMP ALONIM15600 MULHOLLAND DRIVE LOS ANGELES,CA 90077	95-1684064	501(C)(3)	22,000				MYM VI CHALLENGE CAMPAIGN
CAMP RAMAH CALIFORNIA 17525 VENTURA BOULEVARD SUITE 201 ENCINO,CA 91316	95-1843131	501(C)(3)	7,667				CHAI III CHALLENGE GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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 GILBOA8339 WEST 3RD STREET LOS ANGELES,CA 90048	95-1929706	501(C)(3)	5,030				CHAI CHALLENGE CAMPAIGN
LAWRENCE FAMILY JEWISH COMMUNITY CENTERS OF SAN DIEGO COUNTY4126 EXECUTIVE DRIVE LA JOLLA,CA 920371348	95-1985444	501(C)(3)	39,167				DAY2 CHALLENGE GRANT, PJL STAFF GRANT & CAMP LEGACY GRANT
JEWISH FEDERATION AND FAMILY SERVICES OF ORANGE COUNTY1 FEDERATION WAY IRVINE,CA 92603	95-2407026	501(C)(3)	16,961				ALLIANCE SUBSCRIPTION GRANT & PJL STAFF GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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 COMMUNITY FOUNDATION OF ORANGE COUNTY FEDERATION OF GR ROCHESTER1 FEDERATION WAY IRVINE,CA 92603	95-3645825	501(C)(3)	126,750				LIFE & LEGACY GRANT
JEWISH FEDERATION OF THE GREATER SAN GABRIEL & POMONA VALLEYS550 S 2ND STREET ARCADIA,CA 91006	95-4443373	501(C)(3)	17,600				PJL CAPACITY BUILDING MATCHING GRANT

Form 990, Schedule I, Part III, Grants and Other Assistance to Domestic Individuals.

(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	4	5,000			
TUITION INCENTIVES	172	388,750			
TRAVEL GRANTS-CULTURAL/EDUCATIONAL	25	32,999			
PRESCHOOL GRANTS	3	5,500			
CAMPING GRANTS	180	192,603			
PROFESSIONAL DEVELOPMENT GRANTS	28	9,591			
OTHER	194	59,935			

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Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 23.**

▶ **Attach to Form 990.**

▶ **Information about Schedule J (Form 990) and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
THE HAROLD GRINSPOON FOUNDATION

Employer identification number
04-6685725

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items			
	☐ First-class or charter travel	☐ Housing allowance or residence for personal use		
	☐ Travel for companions	☐ Payments for business use of personal residence		
	☐ Tax idemnification and gross-up payments	☐ Health or social club dues or initiation fees		
	☐ Discretionary spending account	☐ Personal services (e g , maid, chauffeur, chef)		
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	**1b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	**2**		
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III			
	☑ Compensation committee	☑ Written employment contract		
	☐ Independent compensation consultant	☑ Compensation survey or study		
	☑ Form 990 of other organizations	☑ Approval by the board or compensation committee		
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization			
a	Receive a severance payment or change-of-control payment?	**4a**	Yes	
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**		No
c	Participate in, or receive payment from, an equity-based compensation arrangement?	**4c**		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III			
	Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a	The organization?	**5a**		No
b	Any related organization?	**5b**		No
	If "Yes," to line 5a or 5b, describe in Part III			
6	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of			
a	The organization?	**6a**		No
b	Any related organization?	**6b**		No
	If "Yes," to line 6a or 6b, describe in Part III			
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**		No
8	Were any amounts reported in Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regulations section 53 4958-4(a)(3)? If "Yes," describe in Part III	**8**		No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	**9**		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column(B) reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 ADRIAN DION, CHIEF OPERATING OFFICER	(i)	169,144	0	0	4,262	0	173,406	0
	(ii)	0	0	0	0	0	0	0
2 TAMAR REMZ, CHIEF OF PARTNERSHIPS	(i)	226,781	0	0	4,545	5,651	236,977	0
	(ii)	0	0	0	0	0	0	0
3 KATE CONN EMPLOYED THRU FY14, FORMER CHIEF EXECUTIVE OFFICER	(i)	0	0	266,706	0	0	266,706	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II
Also complete this part for any additional information

Return Reference	Explanation
PART I, LINE 4A	KATE CONN RECEIVED SEVERENCE PAY OF $226,706

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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.**

▶ **Information about Schedule L (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-0047

2014

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Name of the organization
THE HAROLD GRINSPOON FOUNDATION

Employer identification number
04-6685725

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 501(c)(29) 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	(d) Corrected? 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	(d) Loan to or from the organization? From	(e) Original principal amount	(f) Balance due	(g) In default? Yes	(g) In default? No	(h) Approved by board or committee? Yes	(h) Approved by board or committee? No	(i) Written agreement? Yes	(i) Written agreement? No

Total ▶ $			

Part III Grants or Assistance Benefiting 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	11,039	COMPENSATION PAID		No
(2) PINE CREEK AGAWAM LP	LEASING FACILITIES OWNED PRIMARILY BY TRUSTEES & THEIR FAMILY MEMBERS	182,662	RENT		No

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions)

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 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization	Employer identification number
THE HAROLD GRINSPOON FOUNDATION	04-6685725

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 2	
FORM 990, PART VI, SECTION A, LINE 4	THE ORGANIZATION'S DECLARATION OF TRUST WAS AMENDED TO REMOVE THE JEWISH FEDERATION OF WES TERN MASSACHUSETTS AND THE JEWISH FEDERATION OF GREATER NEW HAVEN AS SUPPORTED ORGANIZATIO NS AND ADD THE JEWISH COMMUNITY CENTERS OF GREATER BOSTON AND THE JEWISH FEDERATION OF THE BERKSHIRES AS SUPPORTED ORGANIZATIONS THE TRUST AGREEMENT HAS A MECHANISM THAT ALLOWS FO R TRUSTEE AND SUPPORTED ORGANIZATION CHANGES WITHOUT RESTATING THE TRUST SUPPORTED ORGANI ZATIONS MAY BE REPLACED BY OTHER JEWISH CHARITABLE ORGANIZATIONS OFFERING PROGRAMS CONSIST ENT WITH THE MISSION OUTLINED IN THE TRUST DOCUMENT AS THE TRUST AGREEMENT WAS AMENDED DU RING THE PERIOD, THE TRUSTEES AND SUPPORTED ORGANIZATIONS WERE UPDATED TO REFLECT THE CURR ENT BOARD
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 NEW TRUSTEES RECEIVE AN ORIENTATION PACKET WITH THE FOUNDATI ON POLICIES INCLUDING THE CONFLICT OF INTEREST GUIDELINES
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 THE CHIEF EXECUTIVE O FFICER'S COMPENSATION WAS DONE IN 2008 A REVIEW IS CURRENTLY IN PROCESS IN CONNECTION WIT H PERSONNEL SEARCHES
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
FORM 990, PART XI, LINE 9	CHANGE IN ACCRUED COMMITMENTS AND GRANTS PAYABLE 1,472,492 CHANGE IN MARKET VALUE OF LIMI TED PARTNERSHIP INVESTMENTS 2,501,015 PARTNERSHIP INTERESTS NONDEDUCTIBLE EXPENSE -2,571 PARTNERSHIP INTERESTS SEC 754 ADJUSTMENT 2,581 PARTNERSHIP K-1 REDEMPTION GAIN -9,853 ,841
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" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990.
▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

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" on 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	0		THE HAROLD GRINSPOON FOUNDATION
(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	0	12,882	THE HAROLD GRINSPOON FOUNDATION

Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on 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 FEDERATION 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 CAMP 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 COMMUNITY CENTERS OF GREATER BOSTON 333 NAHANTON STREET NEWTON CENTRE, MA 02459 04-2317972	PROTECT & ENHANCE THE WELL-BEING OF JEWS & JEWISH COMMUNITIES	MA	501(C)(3)	170(B)(1)(A)(VI)	NOT KNOWN		No
(5) JEWISH FEDERATION OF THE BERKSHIRES 196 SOUTH STREET PITTSFIELD, MA 01201 04-2131409	PROTECT & ENHANCE THE WELL-BEING OF JEWS & JEWISH COMMUNITIES	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" on 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) Disproprtionate 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	269,427	1,422,330		No			No	62 750 %
(2) PINE CREEK AGAWAM LP 380 UNION STREET WEST SPRINGFIELD, MA 01089 04-3164828	REAL ESTATE	MA	N/A									

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust** Complete if the organization answered "Yes" on 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" on 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	Yes	
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 related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) THE JEWISH FEDERATIONS OF NORTH AMERICA	B	3,500,000	CASH GRANT
(2) FOUNDATION FOR JEWISH CAMP	B	324,400	CASH GRANT
(3) PINE CREEK AGAWAM LP	K	182,662	CASH PAYMENTS

Part VI **Unrelated Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on 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 sections 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	

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R (see instructions)

Return Reference	Explanation