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Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

▶ **Do not enter social security numbers on this form as it may be made public.**
▶ **Information about Form 990-PF and its instructions is at *www.irs.gov/form990pf*.**

OMB No 1545-0052

2015

Open to Public Inspection

For calendar year 2015, or tax year beginning 01-01-2015 , and ending 12-31-2015

Name of foundation
THE FINE AND GREENWALD FOUNDATION
C/O MARSHA SOFFER

A Employer identification number
24-1697726

Number and street (or P O box number if mail is not delivered to street address) Room/suite
19501 BISCAYNE BLVD 400

B Telephone number (see instructions)
(305) 933-5506

City or town, state or province, country, and ZIP or foreign postal code
AVENTURA, FL 33180

C If exemption application is pending, check here ▶ ☐

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

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

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

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

I Fair market value of all assets at end of year *(from Part II, col. (c), line 16)* ▶$ 27,346,326

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

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

Part I Analysis of Revenue and Expenses

(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))

			(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc , received (attach schedule)	762,939			
	2	Check ▶ ☐ if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments	119,119	119,119	119,119	
	4	Dividends and interest from securities	483,412	483,412	483,412	
	5a	Gross rents	2,440,190	2,440,190	2,440,190	
	b	Net rental income or (loss) 2,440,190				
	6a	Net gain or (loss) from sale of assets not on line 10	6,918			
	b	Gross sales price for all assets on line 6a 4,338,684				
	7	Capital gain net income (from Part IV, line 2)		1,805		
	8	Net short-term capital gain				
	9	Income modifications				
	10a	Gross sales less returns and allowances				
	b	Less Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule)	496	496	496	
	12	**Total.** Add lines 1 through 11	3,813,074	3,045,022	3,043,217	
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc				
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)				
	b	Accounting fees (attach schedule)	3,000	3,000	3,000	
	c	Other professional fees (attach schedule)	5,000	5,000	5,000	
	17	Interest				
	18	Taxes (attach schedule) (see instructions)	65,271	65,271	65,271	
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings	11,940	11,940	11,940	
	22	Printing and publications				
	23	Other expenses (attach schedule)	95,631	95,631	95,631	
	24	**Total operating and administrative expenses.** Add lines 13 through 23	180,842	180,842	180,842	0
	25	Contributions, gifts, grants paid	864,500			864,500
	26	**Total expenses and disbursements.** Add lines 24 and 25	1,045,342	180,842	180,842	864,500
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	2,767,732			
	b	**Net investment income** (if negative, enter -0-)		2,864,180		
	c	**Adjusted net income** (if negative, enter -0-)			2,862,375	

	Part II **Balance Sheets** Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year (a) Book Value	End of year (b) Book Value	(c) Fair Market Value
Assets				
1	Cash—non-interest-bearing	1,282,366	995,876	995,876
2	Savings and temporary cash investments	4,203,342	3,656,049	3,656,049
3	Accounts receivable ▶			
	Less allowance for doubtful accounts ▶			
4	Pledges receivable ▶			
	Less allowance for doubtful accounts ▶			
5	Grants receivable			
6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
7	Other notes and loans receivable (attach schedule) ▶ 250,000			
	Less allowance for doubtful accounts ▶		250,000	250,000
8	Inventories for sale or use			
9	Prepaid expenses and deferred charges	11,403		
10a	Investments—U S and state government obligations (attach schedule)			
b	Investments—corporate stock (attach schedule)	8,225,655	8,222,837	10,889,025
c	Investments—corporate bonds (attach schedule)			
11	Investments—land, buildings, and equipment basis ▶			
	Less accumulated depreciation (attach schedule) ▶			
12	Investments—mortgage loans			
13	Investments—other (attach schedule)	6,269,752	9,443,772	9,072,368
14	Land, buildings, and equipment basis ▶			
	Less accumulated depreciation (attach schedule) ▶			
15	Other assets (describe ▶)	2,243,958	2,483,008	2,483,008
16	**Total assets**(to be completed by all filers—see the instructions Also, see page 1, item I)	22,236,476	25,051,542	27,346,326
Liabilities				
17	Accounts payable and accrued expenses			
18	Grants payable			
19	Deferred revenue			
20	Loans from officers, directors, trustees, and other disqualified persons			
21	Mortgages and other notes payable (attach schedule)			
22	Other liabilities (describe ▶)		47,334	
23	**Total liabilities**(add lines 17 through 22)		47,334	
Net Assets or Fund Balances				
	Foundations that follow SFAS 117, check here ▶ ☑ and complete lines 24 through 26 and lines 30 and 31.			
24	Unrestricted	22,236,476	25,004,208	
25	Temporarily restricted			
26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☐ and complete lines 27 through 31.			
27	Capital stock, trust principal, or current funds			
28	Paid-in or capital surplus, or land, bldg , and equipment fund			
29	Retained earnings, accumulated income, endowment, or other funds			
30	**Total net assets or fund balances**(see instructions)	22,236,476	25,004,208	
31	**Total liabilities and net assets/fund balances**(see instructions)	22,236,476	25,051,542	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	22,236,476
2	Enter amount from Part I, line 27a	2	2,767,732
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	25,004,208
5	Decreases not included in line 2 (itemize) ▶	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	25,004,208

Part IV Capital Gains and Losses for Tax on Investment Income

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

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

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

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	1,805
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8	3	

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

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)
If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☑ No
If "Yes," the foundation does not qualify under section 4940(e) Do not complete this part

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2014	783,347	19,654,757	0 039855
2013	679,600	15,286,093	0 044459
2012	508,569	12,996,128	0 039132
2011	488,500	11,848,206	0 041230
2010	407,993	11,224,239	0 036349

2	**Total** of line 1, column (d)	2	0 201025
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0 040205
4	Enter the net value of noncharitable-use assets for 2015 from Part X, line 5	4	25,835,493
5	Multiply line 4 by line 3	5	1,038,716
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	28,642
7	Add lines 5 and 6	7	1,067,358
8	Enter qualifying distributions from Part XII, line 4	8	864,500

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

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1 Date of ruling or determination letter ________ **(attach copy of letter if necessary–see instructions)**				
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☐ and enter 1% of Part I, line 27b			1	57,284
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)				
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)			2	
3	Add lines 1 and 2.			3	57,284
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)			4	
5	**Tax based on investment income.** Subtract line 4 from line 3 If zero or less, enter -0-			5	57,284
6	Credits/Payments				
a	2015 estimated tax payments and 2014 overpayment credited to 2015	6a	11,404		
b	Exempt foreign organizations—tax withheld at source	6b			
c	Tax paid with application for extension of time to file (Form 8868). . .	6c			
d	Backup withholding erroneously withheld	6d			
7	Total credits and payments Add lines 6a through 6d.			7	11,404
8	Enter any **penalty** for underpayment of estimated tax Check here ☐ if Form 2220 is attached			8	
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** . . . . ▶			9	45,880
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid**. . . ▶			10	
11	Enter the amount of line 10 to be **Credited to 2015 estimated tax** ▶ **Refunded** ▶			11	

Part VII-A **Statements Regarding Activities**

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		No
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see Instructions for definition)?.	1b		No
	*If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.*			
c	Did the foundation file **Form 1120-POL** for this year?.	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year **(1)** On the foundation ▶ $ ________ **(2)** On foundation managers ▶ $ ________			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ ________			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? . . . . . *If "Yes," attach a detailed description of the activities.*	2		No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		No
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?.	4a		No
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?.	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? . . . . . *If "Yes," attach the statement required by General Instruction T.*	5		No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either ● By language in the governing instrument, or ● By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6		No
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col. (c), and Part XV.*	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ ________			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? *If "No," attach explanation* .	8b	Yes	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2015 or the taxable year beginning in 2015 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		No
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses.*	10		No

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

11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions). . . . . 11 No

12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions) . . . . 12 No

13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? 13 Yes

Website address ▶N/A

14 The books are in care of ▶MARSHA SOFFER Telephone no ▶(305) 933-5506

Located at ▶19501 BISCAYNE BLVD 400 AVENTURA FL ZIP+4 ▶33180

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041** —Check here . . . . ▶ ☐
and enter the amount of tax-exempt interest received or accrued during the year . . . . ▶ 15

16 At any time during calendar year 2015, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? 16 No (Yes / No)
See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) If "Yes", enter the name of the foreign country ▶

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

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies. Yes No

1a During the year did the foundation (either directly or indirectly)

(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☑ No

(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?. . . . ☐ Yes ☑ No

(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☑ No

(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☑ No

(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?. . . . ☐ Yes ☑ No

(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). . . . ☐ Yes ☑ No

b If any answer is "Yes" to 1a(1)–(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? 1b

Organizations relying on a current notice regarding disaster assistance check here. . . . ▶☐

c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2015?. . . . 1c No

2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))

a At the end of tax year 2015, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2015?. . . . ☐ Yes ☑ No
If "Yes," list the years ▶ 20____ , 20____ , 20____ , 20____

b Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement—see instructions). . . . 2b

c If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here
▶ 20____ , 20____ , 20____ , 20____

3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?. . . . ☐ Yes ☑ No

b If "Yes," did it have excess business holdings in 2015 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969, **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2015.)*. . . . 3b

4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? 4a No

b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2015? 4b No

Part VII-B **Statements Regarding Activities for Which Form 4720 May Be Required** ***(Continued)***

5a	During the year did the foundation pay or incur any amount to		
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☑ No		
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☑ No		
	(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☑ No		
	(4) Provide a grant to an organization other than a charitable, etc , organization described in section 4945(d)(4)(A)? (see instructions) ☐ Yes ☑ No		
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☑ No		
b	If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53 4945 or in a current notice regarding disaster assistance (see instructions)?	**5b**	
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐		
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☐ No		
	If "Yes," attach the statement required by Regulations section 53.4945–5(d).		
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☑ No		
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**6b**	No
	If "Yes" to 6b, file Form 8870.		
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☑ No		
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?	**7b**	

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

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

(a) Name and address	**(b)** Title, and average hours per week devoted to position	**(c)** Compensation **(If not paid, enter -0-)**	**(d)** Contributions to employee benefit plans and deferred compensation	**(e)** Expense account, other allowances
MARSHA SOFFER 19501 BISCAYNE BLVD 400 AVENTURA, FL 33180	PRESIDENT 20 00	0	0	0
JACK KARSON 19501 BISCAYNE BOULEVARD 400 AVENTURA, FL 33180	DIRECTOR 2 00	0	0	0

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

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

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

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

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

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

Total number of others receiving over $50,000 for professional services. . . . . ▶

Part IX-A **Summary of Direct Charitable Activities**

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

Part IX-B **Summary of Program-Related Investments** (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 N/A	
2	
All other program-related investments See instructions	
3	

Total. Add lines 1 through 3 . . . . ▶

Part X Minimum Investment Return

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities	1a	22,589,920
b	Average of monthly cash balances	1b	1,139,121
c	Fair market value of all other assets (see instructions)	1c	2,499,886
d	**Total** (add lines 1a, b, and c)	1d	26,228,927
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) — 1e		
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	26,228,927
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	393,434
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	25,835,493
6	**Minimum investment return.** Enter 5% of line 5	6	1,291,775

Part XI Distributable Amount

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

1	Minimum investment return from Part X, line 6			1	1,291,775
2a	Tax on investment income for 2015 from Part VI, line 5	2a	57,284		
b	Income tax for 2015 (This does not include the tax from Part VI)	2b			
c	Add lines 2a and 2b			2c	57,284
3	Distributable amount before adjustments Subtract line 2c from line 1			3	1,234,491
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	1,234,491
6	Deduction from distributable amount (see instructions)			6	
7	**Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1			7	1,234,491

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26	1a	864,500
b	Program-related investments—total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	864,500
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions)	5	
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	864,500

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

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2014	(c) 2014	(d) 2015
1 Distributable amount for 2015 from Part XI, line 7				1,234,491
2 Undistributed income, if any, as of the end of 2015				
a Enter amount for 2014 only.			645,575	
b Total for prior years 20___, 20___, 20___				
3 Excess distributions carryover, if any, to 2015				
a From 2010.				
b From 2011.				
c From 2012.				
d From 2013.				
e From 2014.				
f **Total** of lines 3a through e.				
4 Qualifying distributions for 2015 from Part XII, line 4 ▶ $ 864,500				
a Applied to 2014, but not more than line 2a			645,575	
b Applied to undistributed income of prior years (Election required—see instructions).				
c Treated as distributions out of corpus (Election required—see instructions).				
d Applied to 2015 distributable amount.				218,925
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2015 *(If an amount appears in column (d), the same amount must be shown in column (a).)*				
6 **Enter the net total of each column as indicated below:**				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.				
d Subtract line 6c from line 6b Taxable amount —see instructions				
e Undistributed income for 2014 Subtract line 4a from line 2a Taxable amount—see instructions				
f Undistributed income for 2016 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2015				1,015,566
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)				
8 Excess distributions carryover from 2010 not applied on line 5 or line 7 (see instructions) . . .				
9 **Excess distributions carryover to 2016.** Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9				
a Excess from 2011. . . .				
b Excess from 2012. . . .				
c Excess from 2013. . . .				
d Excess from 2014. . . .				
e Excess from 2015. . . .				

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

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2015, enter the date of the ruling. . . . . ▶

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

	Tax year	Prior 3 years			(e) Total
	(a) 2015	**(b)** 2014	**(c)** 2013	**(d)** 2012	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon **a** "Assets" alternative test—enter **(1)** Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test—enter **(1)** Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

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

1 **Information Regarding Foundation Managers:**

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

NONE

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

NONE

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

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

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

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

c Any submission deadlines

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

Part XV **Supplementary Information** (continued)

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year* See Additional Data Table				
Total . . . . ▶ **3a**				864,500
b *Approved for future payment*				
Total . . . . ▶ **3b**				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments. . . .					
3 Interest on savings and temporary cash investments			14	119,119	
4 Dividends and interest from securities. . .			14	483,412	
5 Net rental income or (loss) from real estate					
a Debt-financed property.					
b Not debt-financed property.			16	2,440,190	
6 Net rental income or (loss) from personal property					
7 Other investment income.			14	496	
8 Gain or (loss) from sales of assets other than inventory					6,918
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory . .					
11 Other revenue a					
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e). .				3,043,217	6,918

13 Total. Add line 12, columns (b), (d), and (e). **13** 3,050,135

(See worksheet in line 13 instructions to verify calculations)

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

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

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

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of			
	(1) Cash.	**1a(1)**		**No**
	(2) Other assets.	**1a(2)**		**No**
b	Other transactions			
	(1) Sales of assets to a noncharitable exempt organization.	**1b(1)**		**No**
	(2) Purchases of assets from a noncharitable exempt organization.	**1b(2)**		**No**
	(3) Rental of facilities, equipment, or other assets.	**1b(3)**		**No**
	(4) Reimbursement arrangements.	**1b(4)**		**No**
	(5) Loans or loan guarantees.	**1b(5)**		**No**
	(6) Performance of services or membership or fundraising solicitations.	**1b(6)**		**No**
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees.	**1c**		**No**

d If the answer to any of the above is "Yes," complete the following schedule Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received

(a) Line No	**(b)** Amount involved	**(c)** Name of noncharitable exempt organization	**(d)** Description of transfers, transactions, and sharing arrangements

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?. ☐ Yes ☑ No

b If "Yes," complete the following schedule

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

Sign Here

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

******	2016-05-11	******
Signature of officer or trustee	Date	Title

May the IRS discuss this return with the preparer shown below (see instr)? ☑ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed ▶☐	PTIN
GREGORY FERRARIS		2016-05-11		P00064646

Firm's name ▶ BANDUCCI KATZ & FERRARIS LLP	Firm's EIN ▶ 11-3487667
Firm's address ▶ PO BOX 1168 - 108 MAIN STREET SAG HARBOR, NY 11963	Phone no (631) 725-0145

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
NEW ISRAEL FUND 1101 14TH ST NW 6TH FL WASHINGTON, DC 20005	NONE	PC	SCHOLARSHIP	100,000
SLINGSHOT 25 BROADWAY NEW YORK, NY 10004	NONE	PC	CULTURAL	85,000
BREAKTHROUGH MIAMI 3575 MAIN HWY MIAMI, FL 33133	NONE	PC	EDUCATIONAL	62,500
GREATER MIAMI JEWISH FEDERATION 4200 BISCAYNE BLVD MIAMI, FL 33137	NONE	PC	RELIEF FUND	50,000
AMERICAN JEWISH WORLD SERVICE 45 WEST 36TH STREET NEW YORK, NY 10018	NONE	PC	HUMAN RIGHTS	25,000
BIG SUNDAY 6111 MELROSE AVE LOS ANGELES, CA 90038	NONE	PC	EDUCATIONAL	25,000
HARLEM CHILDRENS ZONE 35 EAST 125TH STREET NEW YORK, NY 10035	NONE	PC	AID FOR CHILDREN	25,000
JACK MARTIN FUND INC PO BOX 4952 NEW YORK, NY 10185	NONE	PC	RESEARCH	25,000
NRDC 40 WEST 20TH STREET NEW YORK, NY 10011	NONE	PC	EDUCATIONAL	25,000
ACLU 125 BROAD STREET NEW YORK, NY 10004	NONE	PC	EDUCATIONAL	20,000
BEND THE ARC 330 SEVENTH AVENUE STE 1900 NEW YORK, NY 10001	NONE	PC	SOCIAL JUSTICE	20,000
CARE ELEMENTARY SCHOOL 2025 NW 1ST AVE MIAMI, FL 33127	NONE	PC	EDUCATIONAL	20,000
CLINTON FOUNDATION 1271 AVENUE OF THE AMERIC NEW YORK, NY 10020	NONE	PC	MEDICAL	20,000
PECONIC LAND TRUST 296 HAMPTON ROAD SOUTHAMPTON, NY 11969	NONE	PC	PRESERVATION	20,000
SOUTHERN POVERTY LAW CENTER 400 WASHINGTON AVE MONTGOMERY, AL 36104	NONE	PC	LEGAL AID & EDUCATION	20,000
Total . . . . ▶ **3a**				864,500

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
STONE BARNS CENTER FOR FOOD & AGRICULTURE 630 BEDFORD ROAD POCANTICO HILLS, NY 10591	NONE	PC	EDUCATIONAL	20,000
WOMANS BREAST HEALTH INITIATIVE 6447 MIAMI LAKES DR EAST STE 222E MIAMI LAKES, FL 33014	NONE	PC	CANCER RESEARCH	20,000
BRANDEIS UNIVERSITY 415 SOUTH STREET WALTHAM, MA 02454	NONE	PC	EDUCATIONAL	15,000
CITY HARVEST 6 EAST 32ND STREET 5TH FL NEW YORK, NY 10016	NONE	PC	CULTURAL	15,000
PUBLIC CITIZEN 1600 20TH STREET NW WASHINGTON, DC 20009	NONE	PC	EDUCATIONAL	15,000
SHINING HOPE FOR COMMUNITIES 175 VARICK STREET 6TH FL NEW YORK, NY 10014	NONE	PC	CHILDREN	15,000
BLINK NOW PO BOX 453 MENDHAM, NJ 07945	NONE	PC	EDUCATIONAL	13,000
ACLU FOUNDATION OF FLORIDA 4500 BISCAYNE BLD STE 340 MIAMI, FL 33137	NONE	PC	EDUCATIONAL	10,000
CITYMEALS ON WHEELS 355 LEXINGTON AVENUE NEW YORK, NY 10017	NONE	PC	AID TO ELDERLY	10,000
OVERTOWN YOUTH CENTER 450 NW 14 STREET MIAMI, FL 33136	NONE	PC	CHILDRENS CARE & EDUC ENRICHMENT AGY	10,000
PECONIC BAYKEEPER PO BOX 893 QUOGUE, NY 11959	NONE	PC	ENVIRONMENTAL PROTECTION & RESTORATI	10,000
ICAHN SCHOOL OF MEDICINE ONE GUSTAVE LEVY PL NEW YORK, NY 10029	NONE	PC	MEDICAL	10,000
MUSEUM OF CONTEMPORARY ART 250 SOUTH GRAND AVE LOS ANGELES, CA 90012	NONE	PC	EDUCATIONAL	10,000
NATIONAL TRUST FOR HISTORIC PRESERV 2600 VIRGINIA AVE NW STE 1100 WASHINGTON, DC 20037	NONE	PC	PRESERVATION	10,000
NEW YORK ORGAN DONOR NETWORK 460 W 34 STREET15TH FL NEW YORK, NY 10001	NONE	PC	MEDICAL	10,000
Total . . . . ▶ **3a**				864,500

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
PEACEWORKS NETWORK FDN 1372 BROADWAY FRNT 3 NEW YORK, NY 10018	NONE	PC	CULTURAL	10,000
SUNY NEW PALTZ FOUNDATION 1 HAWK DRIVE NEW PALTZ, NY 12561	NONE	PC	MEDICAL	10,000
FOUNDATION FOR NATIONAL PROGRESS 222 SUTTER ST STE 600 SAN FRANCISCO, CA 94108	NONE	PC	EDUCATIONAL	7,500
DARMOUTH COLLEGE 1342 SEAGRAPE CIRCLE WESTON, FL 33326	NONE	PC	MEDICAL	6,000
AMIKIDS MIAMI DADE 5915 BENJAMIN CENTER DR TAMPA, FL 33634	NONE	PC	EDUCATIONAL	5,000
CITY YEAR MIAMI 44 W FLAGLER STREET MIAMI, FL 33130	NONE	PC	EDUCATIONAL	5,000
DAMON RUNYON CANCER 55 BROADWAY SUITE 302 NEW YORK, NY 10006	NONE	PC	RESEARCH	5,000
DOCTORS WITHOUT BORDERS PO BOX 5023 EAST HAMPTON, NY 11937	NONE	PC	MEDICAL	5,000
GREENPEACE 702 H STREET NW STE 300 WASHINGTON, DC 20001	NONE	PC	CULTURAL	5,000
JEWISH MUSEUM 1109 5TH AVENUE NEW YORK, NY 10128	NONE	PC	ARTS	5,000
MAKING HEADWAY 115 KING STREET CHAPPAQUA, NY 10514	NONE	PC	MEDICAL	5,000
METRO COUNCIL ON JEWISH POVERTY 120 BROADWAY 7TH FL NEW YORK, NY 10271	NONE	PC	CULTURAL	5,000
NATIONAL JEWISH HEALTH 1400 JACKSON STREET DENVER, CO 80206	NONE	PC	RESEARCH	5,000
THE NATURE CONSERVANCY PO BOX 6016 ALBERT LEA, MN 56007	NONE	PC	ENVIRONMENTAL	5,000
THE UNDERLINE 1172 SOUTH DIXIE HIGHWAY CORAL GABLES, FL 33146	NONE	PC	ENVIRONMENTAL	5,000
Total . . . . ▶ **3a**				864,500

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
WOUNDED WARRIOR PROJECT PO BOX 758540 TOPEKA, KS 66675	NONE	PC	HEALTH	5,000
COMMON THREADS 8325 NE 2ND AVE ROOM 109 MIAMI, FL 33138	NONE	PC	AID FOR CHILDREN	3,000
FARMSHARE 14125 SW 320TH STREET HOMESTEAD, FL 33033	NONE	PC	CULTURAL	3,000
FARMWORKER ASSOCIATION OF FL 1264 APOPKA BLVD APOPKA, FL 32703	NONE	PC	SOCIAL	3,000
FISTULA FOUNDATION 1900 THE ALAMEDA STE 500 SAN JOSE, CA 95126	NONE	PC	MEDICAL	3,000
FRIENDS OF THE HIGHLINE 820 WASHINGTON STREET NEW YORK, NY 10014	NONE	PC	ENVIRONMENTAL	3,000
HEALTH IN THE HOOD 275 NE 18TH STREET 309 MIAMI, FL 33132	NONE	PC	HEALTH	3,000
HONEY SHINE INC 100 S BISCAYNE BLVD FL 3 MIAMI, FL 33131	NONE	PC	EDUCATIONAL	3,000
ART 21 133 WEST 25TH STREET 3E NEW YORK, NY 10001	NONE	PC	EDUCATIONAL	2,000
EAST HAMPTON HISTORICAL SOCIETY 101 MAIN STREET EAST HAMPTON, NY 11937	NONE	PC	HISTORICAL	2,000
GUILD HALL 158 MAIN STREET EAST HAMPTON, NY 11937	NONE	PC	ARTS	2,000
LONGHOUSE RESERVE 133 HANDS CREEK ROAD EAST HAMPTON, NY 11937	NONE	PC	ARTS	2,000
LADIES VILLAGE IMPROVEMENT SOCIETY 95 MAIN STREET EAST HAMPTON, NY 11937	NONE	PC	EDUCATIONAL	2,000
AJC - MIAMI 9200 S DADELAND BLVD STE 500 MIAMI, FL 33156	NONE	PC	CULTURAL	1,500
CHARITY NAVIGATOR 139 HARRISTOWN ROAD STE 101 GLEN ROCK, NJ 07452	NONE	PC	PHILANTHROPY	1,000
Total . . . . ▶ **3a**				864,500

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
FRIENDS OF YAD LAKASHISHLI PO BOX 494 ENGLEWOOD,NJ 07631	NONE	PC	AID FOR THE ELDERLY	1,000
NATIONAL PARK FOUNDATION PO BOX 17394 BALTIMORE,MD 21298	NONE	PC	ENVIRONMENTAL	1,000
Total . . . . ▶ **3a**				864,500

TY 2015 Accounting Fees Schedule

Name: THE FINE AND GREENWALD FOUNDATION
C/O MARSHA SOFFER

EIN: 24-1697726

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INDIRECT ACCOUNTING FEES	3,000	3,000	3,000	

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2015 Gain/Loss from Sale of Other Assets Schedule

Name: THE FINE AND GREENWALD FOUNDATION
C/O MARSHA SOFFER
EIN: 24-1697726

Name	Date Acquired	How Acquired	Date Sold	Purchaser Name	Gross Sales Price	Basis	Basis Method	Sales Expenses	Total (net)	Accumulated Depreciation
LORD ABBETT SH DURATION INC FD CL A	2014-04	PURCHASE	2015-04		47,445	47,832			-387	
GOOGLE INC	2010-05	PURCHASE	2015-05		306	138			168	
LORD ABBETT SH DURATION INC FD CL A	2012-07	PURCHASE	2015-04		1,233,216	1,272,946			-39,730	
OLEO E GAS PARTICP SPON ADR	2010-09	PURCHASE	2015-12		133	154,781			-154,648	
AU OPTRONICS CORP	2015-01	PURCHASE	2015-11		17,317	33,175			-15,858	
BANCO BRADESCO SA	2015-07	PURCHASE	2015-10		2,232	3,624			-1,392	
ENN ENERGY HOLDINGS LTD	2015-08	PURCHASE	2015-10		12	10			2	
GOLDEN AGRI RESOURCES LTD	2014-10	PURCHASE	2015-03		1,620	2,145			-525	
HSBC HOLDINGS PLC	2014-06	PURCHASE	2015-05		21,598	23,439			-1,841	
ISRAEL CHEMICALS LTD	2014-12	PURCHASE	2015-12		909	1,518			-609	
KOBE STEEL LTD	2015-05	PURCHASE	2015-12		9,229	16,225			-6,996	
KOC HOLDINGS ADR	2015-05	PURCHASE	2015-11		5,176	5,380			-204	
METHANEX CORP	2014-09	PURCHASE	2015-08		6,197	11,281			-5,084	
NORSK HYDRO AS NEW	2015-05	PURCHASE	2015-10		23,550	35,659			-12,109	
SUMITOMO METAL MNG CO LTD	2015-11	PURCHASE	2015-11		7,832	11,134			-3,302	
VALE SA-SP SPON ADR	2014-07	PURCHASE	2015-02		3,468	6,138			-2,670	
ANHUI CONCH CEM CO LTD	2014-03	PURCHASE	2015-05		101	95			6	
AXIS CAPITAL HOLDINGS LTD	2012-11	PURCHASE	2015-05		23,353	14,713			8,640	
BAE SYSTEMS PLC	2012-11	PURCHASE	2015-05		3,502	2,259			1,243	
BANCO BRADESCO SA NEW	2012-11	PURCHASE	2015-10		16,372	34,744			-18,372	
BARCLAYS PLC ADR	2012-11	PURCHASE	2015-05		16,246	15,010			1,236	
BEACH ENERGY LTD	2014-07	PURCHASE	2015-10		4,872	17,121			-12,249	
BOC HONG KONG HOLDINGS LTD	2013-11	PURCHASE	2015-07		782	647			135	
CAP GEMINI SA ADR	2012-11	PURCHASE	2015-05		23,156	11,946			11,210	
CARLSBERG AS SPON DAR	2012-11	PURCHASE	2015-04		24,460	27,492			-3,032	
CHINA CONSTR BK CORP	2013-07	PURCHASE	2015-05		1,406	1,117			289	
CHINA MOBILE LTD SPON	2013-11	PURCHASE	2015-02		5,083	3,911			1,172	
CHINA PETROLEUM & CHEM CORP	2012-11	PURCHASE	2015-05		29,853	28,083			1,770	
CIA PARANAENSE ENERGI	2012-11	PURCHASE	2015-06		31,158	34,027			-2,869	
DEUTSCHE BOERSE	2012-11	PURCHASE	2015-05		17,814	12,110			5,704	

Name	Date Acquired	How Acquired	Date Sold	Purchaser Name	Gross Sales Price	Basis	Basis Method	Sales Expenses	Total (net)	Accumulated Depreciation
GOLDEN AGRI RESOURCES LTD	2012-11	PURCHASE	2015-05		20,335	32,849			-12,514	
HITACHI LTD ADR NEW	2012-11	PURCHASE	2015-06		36,256	29,659			6,597	
HSBC HOLDINGS PLC NEW	2012-11	PURCHASE	2015-05		26,642	27,488			-846	
ISRAEL CHEMICALS LTD	2014-12	PURCHASE	2015-12		871	1,486			-615	
KOC HOLDINGS ADR	2012-11	PURCHASE	2015-11		13,116	13,765			-649	
KOMATSU LTD	2012-11	PURCHASE	2015-08		10,741	13,344			-2,603	
METHANEX CORP	2014-06	PURCHASE	2015-08		3,169	4,874			-1,705	
MIZUHO FINANCIALGROUP	2012-11	PURCHASE	2015-09		28,276	22,517			5,759	
ORANGE SPON ADR	2012-11	PURCHASE	2015-01		22,075	13,407			8,668	
PERSIMMON ADR	2014-04	PURCHASE	2015-05		4,481	3,755			726	
RENAISSANCERE HOLDINGS LTD	2012-11	PURCHASE	2015-02		17,574	13,859			3,715	
SAGE GROUP PLC	2012-11	PURCHASE	2015-01		19,543	13,967			5,576	
SASOL LTD	2012-11	PURCHASE	2015-10		2,647	3,516			-869	
SIEMENS AG SPON	2012-11	PURCHASE	2015-08		29,495	27,280			2,215	
STATOIL ASA SPON	2012-11	PURCHASE	2015-05		22,449	29,141			-6,692	
TATA MOTORS LTD	2012-11	PURCHASE	2015-08		12,834	11,905			929	
TECHNIP SA NEW	2014-09	PURCHASE	2015-12		9,658	16,144			-6,486	
TELENOR ASA ADR	2013-05	PURCHASE	2015-05		15,484	15,237			247	
TEVA PHARMACEUTICALS IND	2012-11	PURCHASE	2015-10		11,795	7,498			4,297	
VALE SA-SP SPON ADR	2012-11	PURCHASE	2015-02		12,439	26,676			-14,237	
VOLKSWAGEN AG	2013-04	PURCHASE	2015-09		16,830	30,006			-13,176	
ZURICH INS GROUP	2012-11	PURCHASE	2015-12		14,986	14,278			708	
PROSHARES TRUST	2015-11	PURCHASE	2015-11		20,838	20,285			553	
ALLERGAN INC	2012-12	PURCHASE	2015-02		64,879	28,418			36,461	
CALIFORNIA RESOURCES CORP	2012-11	PURCHASE	2015-01		920	1,547			-627	
EXPRESS SCRIPTS HLDG CO	2012-11	PURCHASE	2015-10		51,186	34,761			16,425	
GENWORTH FINANCIAL INC	2012-11	PURCHASE	2015-06		24,117	22,992			1,125	
GOOGLE INC	2012-11	PURCHASE	2015-05		92	55			37	
NATL-OILWELLVARCO INC	2012-11	PURCHASE	2015-08		23,751	38,152			-14,401	
TYCO INTL	2012-11	PURCHASE	2015-08		53,293	39,996			13,297	

Name	Date Acquired	How Acquired	Date Sold	Purchaser Name	Gross Sales Price	Basis	Basis Method	Sales Expenses	Total (net)	Accumulated Depreciation
ANTHEM INC	2015-04	PURCHASE	2015-12		1,088	1,229			-141	
CHEMOURS CO	2014-11	PURCHASE	2015-10		12	29			-17	
CHUBB CORP	2014-11	PURCHASE	2015-06		2,151	2,220			-69	
CITIGROUP INC	2015-05	PURCHASE	2015-12		24,052	26,150			-2,098	
EXXON MOBIL CORP	2015-12	PURCHASE	2015-12		1,941	2,121			-180	
FIFTH THIRD BANCORP	2014-11	PURCHASE	2015-06		21	20			1	
GAP INC	2015-08	PURCHASE	2015-12		18,210	24,160			-5,950	
GENERAL MILLS INC	2014-11	PURCHASE	2015-01		683	674			9	
GOLDMAN SACHS GROUP INC	2015-04	PURCHASE	2015-12		4,784	5,150			-366	
HOME DEPOT INC	2015-12	PURCHASE	2015-12		6,015	6,187			-172	
JPMORGAN CHASE & CO	2015-07	PURCHASE	2015-12		4,174	4,489			-315	
MARATHON PETROLEUM CO	2015-05	PURCHASE	2015-12		11,374	11,929			-555	
OCCIDENTAL PETROLEUM CRP	2015-12	PURCHASE	2015-12		8,808	10,127			-1,319	
ORACLE CORP	2015-07	PURCHASE	2015-12		17,104	18,823			-1,719	
PFIZER INC	2015-12	PURCHASE	2015-12		4,810	5,026			-216	
PRUDENTIAL FINANCIAL INC	2015-12	PURCHASE	2015-12		3,404	3,660			-256	
SEMPRA ENERGY	2014-11	PURCHASE	2015-10		21,761	24,825			-3,064	
SOUTH32 LTD SPON ADR	2015-05	PURCHASE	2015-06		1,081	1,195			-114	
UNION PACIFIC CORP	2015-10	PURCHASE	2015-12		9,005	7,922			1,083	
UNITEDHEALTH GROUP INC	2015-01	PURCHASE	2015-12		21,714	19,215			2,499	
UNTD TECHNOLOGIES CORP	2015-07	PURCHASE	2015-12		1,876	2,040			-164	
VF CORP	2014-10	PURCHASE	2015-06		2,885	2,903			-18	
WAL MART STORES INC	2014-11	PURCHASE	2015-04		1,255	1,341			-86	
ACE LTD CHF	2012-11	PURCHASE	2015-12		22,588	15,555			7,033	
AMER EXPRESS CO	2012-11	PURCHASE	2015-10		14,474	10,502			3,972	
AMERICAN TOWER CORP RETI	2013-01	PURCHASE	2015-03		9,965	8,149			1,816	
BHP BILLITON LTD SPON ADR	2012-11	PURCHASE	2015-12		7,972	23,197			-15,225	
BRISTOL MYERS SQUIBB CO	2012-11	PURCHASE	2015-09		43,850	21,755			22,095	
CALIFORNIA RESOURCES CORP	2012-11	PURCHASE	2015-01		646	926			-280	
CHEMOURS CO	2012-11	PURCHASE	2015-10		958	1,478			-520	

Name	Date Acquired	How Acquired	Date Sold	Purchaser Name	Gross Sales Price	Basis	Basis Method	Sales Expenses	Total (net)	Accumulated Depreciation
CHEVRON CORP	2012-11	PURCHASE	2015-07		35,111	36,354			-1,243	
CHUBB CORP	2013-10	PURCHASE	2015-06		35,966	33,775			2,191	
CONOCOPHILLIPS	2012-11	PURCHASE	2015-12		15,561	18,091			-2,530	
DIAGEO PLC NEW GB SPON ADR	2012-11	PURCHASE	2015-05		7,419	7,741			-322	
DU PONT DE NEMOURS	2012-11	PURCHASE	2015-05		8,838	5,319			3,519	
EVERSOURCE ENERGY COM	2012-11	PURCHASE	2015-09		6,648	5,469			1,179	
EXXON MOBIL CORP	2012-11	PURCHASE	2015-03		8,910	8,862			48	
FIFTH THIRD BANCORP	2013-01	PURCHASE	2015-06		26,531	19,892			6,639	
GENL MILLS INC	2012-11	PURCHASE	2015-01		11,823	9,375			2,448	
GOLDMAN SACHS GROUP	2014-10	PURCHASE	2015-12		17,719	18,240			-521	
HOME DEPOT INC	2012-11	PURCHASE	2015-09		32,558	18,009			14,549	
INTL BUSINESS MACH	2012-11	PURCHASE	2015-08		12,239	14,338			-2,099	
JOHNSON CONTROLS INC	2012-11	PURCHASE	2015-02		17,488	9,721			7,767	
LOCKHEED MARTIN CORP	2014-02	PURCHASE	2015-12		15,383	11,513			3,870	
MARATHON OIL CORP	2012-11	PURCHASE	2015-12		7,504	16,593			-9,089	
MARATHON PETROLEUM CO	2012-11	PURCHASE	2015-12		9,171	4,452			4,719	
MCDONALDS CORP	2012-11	PURCHASE	2015-06		18,893	17,475			1,418	
METLIFE INC	2013-07	PURCHASE	2015-12		31,346	34,059			-2,713	
MICROSOFT CORP	2012-11	PURCHASE	2015-05		15,566	8,524			7,042	
MONDELEZ INTL INC	2013-04	PURCHASE	2015-09		11,799	8,921			2,878	
MORGAN STANLEY	2014-08	PURCHASE	2015-12		21,145	23,268			-2,123	
NORTHROP GRUMMAN CORP	2012-11	PURCHASE	2015-10		10,017	3,772			6,245	
PHILLIPS 66	2012-11	PURCHASE	2015-06		13,266	8,547			4,719	
PRAXAIR INC	2012-11	PURCHASE	2015-12		18,184	17,681			503	
PRUDENTIAL FINANCIAL INC	2012-11	PURCHASE	2015-02		6,635	4,139			2,496	
RAYTHEON CO NEW	2012-11	PURCHASE	2015-11		21,481	10,372			11,109	
TORONTO DOMINION BK NEW CANADA	2012-11	PURCHASE	2015-01		20,613	19,732			881	
TRAVELERS COS INC	2013-01	PURCHASE	2015-10		13,676	9,528			4,148	
UNION PACIFIC CORP	2014-01	PURCHASE	2015-12		16,549	19,112			-2,563	
UNTD TECHNOLOGIES CORP	2012-11	PURCHASE	2015-12		21,169	17,079			4,090	

Name	Date Acquired	How Acquired	Date Sold	Purchaser Name	Gross Sales Price	Basis	Basis Method	Sales Expenses	Total (net)	Accumulated Depreciation
VERIZON COMMUNICATIONS	2012-11	PURCHASE	2015-03		9,781	8,519			1,262	
VF CORP	2012-11	PURCHASE	2015-06		27,079	14,956			12,123	
WAL MART STORES INC	2012-11	PURCHASE	2015-04		18,747	16,573			2,174	
3M CO	2012-11	PURCHASE	2015-05		16,711	9,234			7,477	
FNMA 3 5% 10/1/42	2014-02	PURCHASE	2015-01		1,880	1,802			78	
US TSY NOTE 0 125% 4/15/16	2015-01	PURCHASE	2015-11		24,683	24,752			-69	
US TSY NOTE 0 75% 10/31/17	2014-10	PURCHASE	2015-08		27,971	27,900			71	
US TSY NOTE 2 375% 8/15/24	2015-04	PURCHASE	2015-11		21,299	21,818			-519	
US TSY NOTE 2 5% 1/15/29	2014-07	PURCHASE	2015-04		5,617	5,490			127	
FHLMC 5% 2/1/39	2013-09	PURCHASE	2015-07		237	241			-4	
FHLMC 3 5% 3/1/43	2013-09	PURCHASE	2015-01		934	883			51	
FNMA 3 5% 10/1/42	2013-01	PURCHASE	2015-01		17,754	17,913			-159	
FNMA 5% 4/1/40	2014-07	PURCHASE	2015-07		1,260	1,297			-37	
FNMA 5% 6/1/39	2013-03	PURCHASE	2015-07		3,360	3,363			-3	
FNMA 3 5% 1/1/43	2013-03	PURCHASE	2015-01		7,629	7,619			10	
FNMA 3 5% 2/1/43	2013-02	PURCHASE	2015-01		1,805	1,808			-3	
FNMA 3 5% 4/1/43	2013-08	PURCHASE	2015-01		929	893			36	
FNMA 3 5% 4/1/43	2013-12	PURCHASE	2015-01		1,951	1,854			97	
FNMA 5% 6/1/36	2013-09	PURCHASE	2015-07		365	366			-1	
US TSY INFL PROT NOTE 0 125% 7/15/22	2012-11	PURCHASE	2015-04		15,558	16,636			-1,078	
US TSY NOTE 0 75% 10/31/17	2013-02	PURCHASE	2015-01		24,887	24,846			41	
US TSY NOTE 2 375% 8/15/24	2014-09	PURCHASE	2015-11		13,185	12,811			374	
US TSY NOTE 2 5% 1/15/29	2013-01	PURCHASE	2015-04		2,808	3,096			-288	
US TSY NOTE 3 625% 2/15/21	2014-04	PURCHASE	2015-11		34,081	33,252			829	
MARKETAXESS HOLDINGS INC	2014-05	PURCHASE	2015-04		5,880	3,622			2,258	
ABAXIS INC	2012-11	PURCHASE	2015-01		29,784	17,548			12,236	
ANSYS INC	2012-11	PURCHASE	2015-04		59,588	47,441			12,147	
BLACKBAUD INC	2012-11	PURCHASE	2015-06		20,581	9,165			11,416	
BROWN & BROWN	2012-11	PURCHASE	2015-04		55,453	46,060			9,393	
CLARCOR INC	2013-04	PURCHASE	2015-07		839	710			129	

Name	Date Acquired	How Acquired	Date Sold	Purchaser Name	Gross Sales Price	Basis	Basis Method	Sales Expenses	Total (net)	Accumulated Depreciation
COHEN & STEERS INC	2012-11	PURCHASE	2015-08		27,687	22,570			5,117	
COPART INC	2012-11	PURCHASE	2015-10		19,208	16,192			3,016	
CORE LABORATORIES	2014-12	PURCHASE	2015-12		19,503	19,464			39	
EXPONENT INC	2012-11	PURCHASE	2015-06		17,870	10,586			7,284	
FACTSET RESH SYSTEMS INC	2012-11	PURCHASE	2015-10		44,993	25,505			19,488	
HIBBETT SPORTS INC	2013-10	PURCHASE	2015-08		32,246	42,681			-10,435	
LINCOLN ELEC HOLDINGS	2012-11	PURCHASE	2015-07		13,293	10,329			2,964	
NVR INC	2013-12	PURCHASE	2015-10		24,270	15,239			9,031	
OWENS & MINOR INC NEW	2012-11	PURCHASE	2015-04		42,353	37,512			4,841	
RLI CORP	2012-11	PURCHASE	2015-10		19,169	12,073			7,096	
ROLLINS INC	2012-11	PURCHASE	2015-05		20,095	12,437			7,658	
SIRONA DENTAL SYSTEMS INC	2013-10	PURCHASE	2015-09		54,665	39,018			15,647	
THOR INDUSTRIES INC	2013-01	PURCHASE	2015-01		20,534	14,474			6,060	
COMMERICA BK 5 75% 11/21/16	2015-05	PURCHASE	2015-12		20,744	20,857			-113	
GENL ELE CO 5 25% 12/6/17	2014-07	PURCHASE	2015-04		24,277	24,132			145	
HONEYWELL INTL 5% 2/15/19	2014-09	PURCHASE	2015-07		34,512	34,264			248	
NATIONAL RURAL UTIL 5 45% 2/1/18	2014-07	PURCHASE	2015-05		22,160	22,036			124	
TARGET CORP 5 375% 5/1/17	2015-05	PURCHASE	2015-12		18,021	18,059			-38	
US BANK 1 1% 1/30/17	2014-07	PURCHASE	2015-05		38,155	38,061			94	
US TSY NOTE 2 125% 8/15/21	2014-07	PURCHASE	2015-06		222,519	222,404			115	
US TSY NOTE 3 625% 2/15/20	2015-04	PURCHASE	2015-12		50,790	51,138			-348	
COMERICA BANK 5 2% 8/22/17	2014-07	PURCHASE	2015-12		37,884	38,098			-214	
GOLDMAN SACHS 3 7% 8/1/15	2014-07	PURCHASE	2015-08		15,000	15,000				
US TSY NOTE 3 625% 2/15/20	2014-07	PURCHASE	2015-12		97,256	96,662			594	

TY 2015 Investments Corporate Stock Schedule

Name: THE FINE AND GREENWALD FOUNDATION
C/O MARSHA SOFFER

EIN: 24-1697726

Name of Stock	End of Year Book Value	End of Year Fair Market Value
MARKETABLE SECURITIES	8,222,837	10,889,025

TY 2015 Investments - Other Schedule

Name: THE FINE AND GREENWALD FOUNDATION
C/O MARSHA SOFFER

EIN: 24-1697726

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
ASSET BACKED SECURITIES	AT COST	675,131	667,154
CORPORATE BONDS	AT COST	1,512,072	1,504,999
GOVERNMENT SECURITIES	AT COST	1,099,032	1,099,852
PREFERRED SECURITIES	AT COST		
MUTUAL FUNDS	AT COST	4,638,016	4,374,613
ACCRUED DIV/INTERST RECEIVABLE	FMV	22,029	22,029
OTHER INVESTMENTS	AT COST	494,992	481,791
STRUCTURED PRODUCTS	AT COST	1,000,000	919,430
INTEREST RECEIVABLE	FMV	2,500	2,500

TY 2015 Other Assets Schedule

Name: THE FINE AND GREENWALD FOUNDATION
C/O MARSHA SOFFER

EIN: 24-1697726

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
DUE FROM ESTATE OF FINE	2,237,061	2,441,491	2,441,491
UNCLEARED TRANSACTIONS-UBS	6,897	41,517	41,517

TY 2015 Other Expenses Schedule

Name: THE FINE AND GREENWALD FOUNDATION
C/O MARSHA SOFFER

EIN: 24-1697726

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EXPENSES				
BROKERAGE ANNUAL FEE	91,636	91,636	91,636	
INVESTMENT EXP	1,974	1,974	1,974	
OTHER EXPENSES	1,161	1,161	1,161	
FILING FEES	750	750	750	
OFFICE EXPENSE	110	110	110	

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TY 2015 Other Income Schedule

Name: THE FINE AND GREENWALD FOUNDATION
C/O MARSHA SOFFER

EIN: 24-1697726

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
OTHER INVESTMENT INCOME	496	496	496

TY 2015 Other Liabilities Schedule

Name: THE FINE AND GREENWALD FOUNDATION
C/O MARSHA SOFFER
EIN: 24-1697726

Description	Beginning of Year - Book Value	End of Year - Book Value
EXCISE TAX PAYABLE		47,334

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2015 Other Notes/Loans Receivable Long Schedule

Name: THE FINE AND GREENWALD FOUNDATION
C/O MARSHA SOFFER

EIN: 24-1697726

Borrower's Name	Relationship to Insider	Original Amount of Loan	Balance Due	Date of Note	Maturity Date	Repayment Terms	Interest Rate	Security Provided by Borrower	Purpose of Loan	Description of Lender Consideration	Consideration FMV
NOTE RECEIVABLE			250,000	2015-07	2020-06		2 00 %				

TY 2015 Other Professional Fees Schedule

Name: THE FINE AND GREENWALD FOUNDATION
C/O MARSHA SOFFER

EIN: 24-1697726

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INDIRECT OTHER PROFESSIONAL FEES	5,000	5,000	5,000	

TY 2015 Taxes Schedule

Name: THE FINE AND GREENWALD FOUNDATION
C/O MARSHA SOFFER

EIN: 24-1697726

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOREIGN TAX PAID	6,534	6,534	6,534	
TAXES	58,737	58,737	58,737	

Schedule B
(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, or 990-PF.
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2015

Name of the organization	Employer identification number
THE FINE AND GREENWALD FOUNDATION C/O MARSHA SOFFER	24-1697726

Organization type (check one)

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

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

General Rule

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

Special Rules

☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the $33\frac{1}{3}$% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1 Complete Parts I and II

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals Complete Parts I, II, and III

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc , purposes, but no such contributions totaled more than $1,000 If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc , purpose Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc , contributions totaling $5,000 or more during the year . . . . ▶ $ ____________

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

Name of organization
THE FINE AND GREENWALD FOUNDATION
C/O MARSHA SOFFER

Employer identification number
24-1697726

Part I **Contributors** (see instructions) Use duplicate copies of Part I if additional space is needed

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	ESTATE OF MARTIN R FINE 19501 BISCAYNE BLVD 400 AVENTURA, FL33180	$ 762,939	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)

Name of organization	**Employer identification number**
THE FINE AND GREENWALD FOUNDATION C/O MARSHA SOFFER	24-1697726

Part II Noncash Property

(see instructions) Use duplicate copies of Part II if additional space is needed

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

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

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

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

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

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

Name of organization
THE FINE AND GREENWALD FOUNDATION
C/O MARSHA SOFFER

Employer identification number
24-1697726

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

Use duplicate copies of Part III if additional space is needed

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

(e) Transfer of gift

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

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

(e) Transfer of gift

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

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

(e) Transfer of gift

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

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

(e) Transfer of gift

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