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

Name of foundation THE SAMUEL AND JEAN FRANKEL JEWISH HERITAGE FOUNDATION		A Employer identification number 30-0095016	
Number and street (or P O box number if mail is not delivered to street address) 2301 WEST BIG BEAVER NO 900		Room/suite	B Telephone number (see instructions) (248) 649-2600
City or town, state or province, country, and ZIP or foreign postal code TROY, MI 48084		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		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐	
I Fair market value of all assets at end of year (from Part II, col (c), line 16) \$ 215,805,980		J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis)	

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		Revenue and expenses per books (a)	Net investment income (b)	Adjusted net income (c)	Disbursements for charitable purposes (d) (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)	69,374,097			
	2 Check ☐ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	1,812,822	1,783,302		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	7,469,961			
	b Gross sales price for all assets on line 6a 53,578,918				
	7 Capital gain net income (from Part IV , line 2) . . .		7,597,843		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)	633,206	633,206		
	12 Total. Add lines 1 through 11	79,290,086	10,014,351		
	13 Compensation of officers, directors, trustees, etc	0	0		0
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule).	11,320	0		0
	b Accounting fees (attach schedule).	13,942	0		0
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions) . . .	277,460	5,401		0
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings.				
	22 Printing and publications				
	23 Other expenses (attach schedule).	462,393	462,320		0
	24 Total operating and administrative expenses. Add lines 13 through 23	765,115	467,721		0
	25 Contributions, gifts, grants paid	7,959,629			7,959,629
	26 Total expenses and disbursements. Add lines 24 and 25	8,724,744	467,721		7,959,629
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	70,565,342			
	b Net investment income (if negative, enter -0-)		9,546,630		
	c Adjusted net income (if negative, enter -0-) . . .				

Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing	1,216,314	111,655	111,655
	2 Savings and temporary cash investments	15,401,738	69,337,065	69,337,065
	3 Accounts receivable ▶ <u>5,865</u> Less: allowance for doubtful accounts ▶ _____		5,865	5,865
	4 Pledges receivable ▶ _____ Less: allowance for doubtful accounts ▶ _____			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions).			
	7 Other notes and loans receivable (attach schedule) ▶ _____ Less: allowance for doubtful accounts ▶ _____			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments—U S. and state government obligations (attach schedule)	11,445,348 	0	0
	b Investments—corporate stock (attach schedule)	36,390,820 	63,124,598	76,842,540
	c Investments—corporate bonds (attach schedule)	563,815 	0	0
	11 Investments—land, buildings, and equipment: basis ▶ _____ Less: accumulated depreciation (attach schedule) ▶ _____			
	12 Investments—mortgage loans			
	13 Investments—other (attach schedule)	36,331,635 	39,583,364	69,508,855
	14 Land, buildings, and equipment: basis ▶ _____ Less: accumulated depreciation (attach schedule) ▶ _____			
	15 Other assets (describe ▶ _____)			
	16 Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)	101,349,670	172,162,547	215,805,980
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ▶ _____)			
	23 Total liabilities (add lines 17 through 22)	0	0	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☒ and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds	0	0	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund	0	0	
	29 Retained earnings, accumulated income, endowment, or other funds	101,349,670	172,162,547	
	30 Total net assets or fund balances (see instructions)	101,349,670	172,162,547	
	31 Total liabilities and net assets/fund balances (see instructions)	101,349,670	172,162,547	

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	101,349,670
2	Enter amount from Part I, line 27a	2	70,565,342
3	Other increases not included in line 2 (itemize) ▶ _____ 	3	279,492
4	Add lines 1, 2, and 3	4	172,194,504
5	Decreases not included in line 2 (itemize) ▶ _____ 	5	31,957
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	172,162,547

Part IV Capital Gains and Losses for Tax on Investment Income

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

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

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

2 Capital gain net income or (net capital loss)	If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7	2	7,597,843
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	8,982,030	147,589,660	0 060858
2013	10,603,288	140,043,470	0 075714
2012	13,832,745	135,067,500	0 102414
2011	10,066,318	139,763,288	0 072024
2010	7,116,863	134,429,744	0 052941

2 Total of line 1, column (d).	2	0 363951
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 072790
4 Enter the net value of noncharitable-use assets for 2015 from Part X, line 5.	4	145,319,340
5 Multiply line 4 by line 3.	5	10,577,795
6 Enter 1% of net investment income (1% of Part I, line 27b).	6	95,466
7 Add lines 5 and 6.	7	10,673,261
8 Enter qualifying distributions from Part XII, line 4.	8	7,959,629

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	190,933
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	0
3	Add lines 1 and 2.	3	190,933
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	0
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	190,933
6	Credits/Payments		
a	2015 estimated tax payments and 2014 overpayment credited to 2015	6a	175,000
b	Exempt foreign organizations—tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868).	6c	145,000
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d.	7	320,000
8	Enter any penalty for underpayment of estimated tax. Check here ☒ if Form 2220 is attached	8	2,124
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed ▶	9	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid ▶	10	126,943
11	Enter the amount of line 10 to be Credited to 2015 estimated tax ▶ 126,943 Refunded ▶	11	0

Part VII-A Statements Regarding Activities

1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		Yes	No
1a				No
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for definition)? <i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities</i>	1b		No
c	Did the foundation file Form 1120-POL for this year?	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation ▶ \$ _____ 0 (2) On foundation managers ▶ \$ _____ 0			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ \$ _____ 0			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities</i>	2		No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes</i>	3		No
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on Form 990-T for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T</i>	5		No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes	
7	Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col (c), and Part XV</i>	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ MI _____			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If "No," attach explanation</i> .	8b	Yes	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2015 or the taxable year beginning in 2015 (see instructions for Part XIV)? <i>If "Yes," complete Part XIV</i>	9		No
10	Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>	10		No

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions).	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ <u>N/A</u>	13	Yes	
14	The books are in care of ▶ <u>STANLEY FRANKEL</u> Telephone no ▶ <u>(248) 649-2600</u> Located at ▶ <u>2301 WEST BIG BEAVER SUITE 900 TROY MI</u> ZIP+4 ▶ <u>48084</u>			
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? 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 ▶	16	Yes	No

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? (<i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2015</i>). 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)? ☐ Yes ☒ No **5b**

Organizations relying on a current notice regarding disaster assistance check here. ☐ **5b**

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? ☐ Yes ☒ No **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? ☐ Yes ☒ No **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	Title, and average hours per week (b) devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	Expense account, (e) other allowances
STANLEY FRANKEL 2301 WEST BIG BEAVER SUITE 900 TROY, MI 48084	PRESIDENT AND TRUSTEE 0 00	0	0	0
STANLEY FRANKEL 2301 WEST BIG BEAVER SUITE 900 TROY, MI 48084	TREASURER AND TRUSTEE 0 00	0	0	0
JUDITH FRANKEL 2301 WEST BIG BEAVER SUITE 900 TROY, MI 48084	SECRETARY AND TRUSTEE 0 00	0	0	0
ARTHUR WEISS 27777 FRANKLIN ROAD SUITE 2500 SOUTHFIELD, MI 48034	ASSISANT SECRETARY 0 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	Title, and average hours per week (b) devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	Expense account, (e) other allowances
NONE				

Total number of other employees paid over \$50,000. ☐ **0**

Part VIII

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

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

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

Total number of others receiving over \$50,000 for professional services. 0

Part IX-A

Summary of Direct Charitable Activities

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

	Expenses
1	
2	
3	
4	

Part IX-B

Summary of Program-Related Investments (see instructions)

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

Part X Minimum Investment Return

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities.	1a	113,535,463
b	Average of monthly cash balances.	1b	33,996,862
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	147,532,325
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	0
2	Acquisition indebtedness applicable to line 1 assets.	2	0
3	Subtract line 2 from line 1d.	3	147,532,325
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	2,212,985
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	145,319,340
6	Minimum investment return. Enter 5% of line 5.	6	7,265,967

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	7,265,967
2a	Tax on investment income for 2015 from Part VI, line 5.	2a	190,933
b	Income tax for 2015 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	190,933
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	7,075,034
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	7,075,034
6	Deduction from distributable amount (see instructions).	6	0
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	7,075,034

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	7,959,629
b	Program-related investments—total from Part IX-B.	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	7,959,629
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions).	5	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	7,959,629

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				7,075,034
2 Undistributed income, if any, as of the end of 2015				
a Enter amount for 2014 only.			0	
b Total for prior years 20____, 20____, 20____		0		
3 Excess distributions carryover, if any, to 2015				
a From 2010.				
b From 2011.				2,988,546
c From 2012.				7,184,286
d From 2013.				3,658,346
e From 2014.				1,780,143
f Total of lines 3a through e.	15,611,321			
4 Qualifying distributions for 2015 from Part XII, line 4 ► \$ 7,959,629				
a Applied to 2014, but not more than line 2a			0	
b Applied to undistributed income of prior years (Election required—see instructions).		0		
c Treated as distributions out of corpus (Election required—see instructions).	0			
d Applied to 2015 distributable amount.				7,075,034
e Remaining amount distributed out of corpus	884,595			
5 Excess distributions carryover applied to 2015 (If an amount appears in column (d), the same amount must be shown in column (a))	0			0
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	16,495,916			
b Prior years' undistributed income Subtract line 4b from line 2b.		0		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.		0		
d Subtract line 6c from line 6b Taxable amount—see instructions		0		
e Undistributed income for 2014 Subtract line 4a from line 2a Taxable amount—see instructions			0	
f Undistributed income for 2016 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2015				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions).	0			
8 Excess distributions carryover from 2010 not applied on line 5 or line 7 (see instructions). . .	0			
9 Excess distributions carryover to 2016. Subtract lines 7 and 8 from line 6a	16,495,916			
10 Analysis of line 9				
a Excess from 2011. . . .				2,988,546
b Excess from 2012. . . .				7,184,286
c Excess from 2013. . . .				3,658,346
d Excess from 2014. . . .				1,780,143
e Excess from 2015. . . .				884,595

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)

2a

Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed

Tax year	Prior 3 years			(e) Total
(a) 2015	(b) 2014	(c) 2013	(d) 2012	
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))

STANLEY FRANKEL

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

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

Form 990-PF (2015)

Part XV

Supplementary Information(continued)

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year See Additional Data Table				
Total			3a	7,959,629
b Approved for future payment				
Total			3b	0

Enter gross amounts unless otherwise indicated

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

Form **990-PF** (2015)

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.		

[illegible]

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.		
	***** 2016-11-04 *****	▶	Title
	Signature of officer or trustee	Date	May the IRS discuss this return with the preparer shown below? (see instr.)? ☐ Yes ☒ No

Paid Preparer Use Only	Print/Type preparer's name RAYMOND J GHERSI	Preparer's Signature	Date 2016-11-02	Check if self-employed ☐	PTIN P00177156
	Firm's name ▶ BERGER GHERSI & LADUKE PLC			Firm's EIN ▶ 38-2517534	
	Firm's address ▶ 300 EAST LONG LAKE ROAD STE 135 BLOOMFIELD HILLS, MI 483042374			Phone no (248) 333-3680	

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

List and describe the kind(s) of property sold (e g , real estate, (a) 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)
PUBLIC TRADED SECURITIES TELEMUS CAPITAL #500382			
PUBLIC TRADED SECURITIES FIRST MANHATTAN #54Z-006600			
PUBLIC TRADED SECURITIES CAPITAL GUARDIAN			
PUBLIC TRADED SECURITIES UBS DE 11925			
575 SHS APPLE INC			
425 SHS AVAGO TECHNOLOGIES			
500 SHS BECTON DICKINSON & CO			
250 SHS COOPER COMPANIES INC NEW (THE)			
725 SHS FS NETWORKS INC			
875 SHS HEXCEL CORP			

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

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
14,571,458		14,565,170	6,288
1,803,376		1,368,614	434,762
14,666,003		10,580,153	4,085,850
13,832,346		13,710,634	121,712
69,553		55,603	13,950
49,984		17,304	32,680
76,161		72,190	3,971
34,098		33,829	269
74,265		76,112	-1,847
40,056		41,733	-1,677

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

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
			6,288
			434,762
			4,085,850
			121,712
			13,950
			32,680
			3,971
			269
			-1,847
			-1,677

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

List and describe the kind(s) of property sold (e g , real estate, (a) 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	Date acquired (c) (mo , day, yr)	(d) Date sold (mo , day, yr)
275 SHS ILLUMINIA			
225 SHS MCKESSON CORP			
125 SHS O'REILLY AUTOMOTIVE, INC			
700 SHS REINSURANCE GRP OF AMERICA			
550 SHS VERISK ANALYTICS INC			
900 SHS VISA, INC			
700 SHS WALMART			
ABRAMS CAPITAL PARTNERS II, LP - K-1	P		
OLD KINGS CAPITAL LP - K-1	P		
ENTERPRISE PRODUCTS PARTNERS LP - K-1	P		

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

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	Gain or (loss) (h) (e) plus (f) minus (g)
40,718		29,655	11,063
42,255		24,891	17,364
31,082		8,312	22,770
64,621		60,193	4,428
38,395		40,561	-2,166
70,775		63,150	7,625
41,117		32,952	8,165
358,557			358,557
128,777			128,777
82			82

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

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
			11,063
			17,364
			22,770
			4,428
			-2,166
			7,625
			8,165
			358,557
			128,777
			82

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

List and describe the kind(s) of property sold (e g , real estate, (a) 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)
SALE OF CAPITAL PRESERVATION PARTNERS LLC	P	2012-07-01	2015-02-16
AMERICAN SECURITIES PARTNERS IV LP - K-1	P		
ASP IV ALTERNATIVE INVESTMENTS LP - K-1	P		
CAPITAL GAINS DIVIDENDS	P		

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

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
7,419,941		5,000,000	2,419,941
		200,019	-200,019
125,228			125,228
70			70

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

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
			2,419,941
			-200,019
			125,228
			70

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
ADAT SHALOM SYNAGOGUE 29901 MIDDLEBELT FARMINGTON HILLS,MI 48336	NONE	PUBLIC CHARITY	DISCRETIONARY/SYNERGY SHABBATOT	33,674
AUXILIARY FOR JEWISH HOME & AGING 6710 WEST MAPLE ROAD WEST BLOOMFIELD,MI 48322	NONE	PUBLIC CHARITY	CARE FOR THE ELDERLY	1,000
BBYO 800 EIGHTH STREET NW WASHINGTON,DC 20001	NONE	PUBLIC CHARITY	RELIGIOUS	75,000
CENTER FOR KEHILA GROWTH 2301 W BIG BEAVER FLR 5 TROY,MI 48084	NONE	PUBLIC CHARITY	RELIGIOUS	1,250,000
COUNCIL OF ORTHODOX RABBIS 6600 WEST MAPLE WEST BLOOMFIELD,MI 48322	NONE	PUBLIC CHARITY	RELIGIOUS	105,000
FRESH AIR SOCIETY 6735 TELEGRAPH BLOOMFIELD HILLS,MI 48301	NONE	PUBLIC CHARITY	EDUCATIONAL	367,113
HILLEL OF METRO DETROIT 5521 GOLLEN MALL DETROIT,MI 48202	NONE	PUBLIC CHARITY	RELIGIOUS AND EDUCATIONAL	116,507
TEMPLE KOL AMI 5085 WALNUT LAKE RD WEST BLOOMFIELD,MI 48323	NONE	PUBLIC CHARITY	ISRAEL TRAVEL FOR STUDENTS	10,500
JEWISH COMMUNITY CENTER 6600 WEST MAPLE WEST BLOOMFIELD,MI 48322	NONE	PUBLIC CHARITY	DISTINGUISHED SPEAKERS / TODDLER PLAYGROUND	252,000
JEWISH FUTURES FOUNDATION 1979 E 9TH STREET BROOKLYN,NY 11223	NONE	PUBLIC CHARITY	SCHOLARSHIPS	36,000
JEWISH HOSPICE & CHAPLAINCY NETWORK 24123 GREENFIELD SOUTHFIELD,MI 48075	NONE	PUBLIC CHARITY	ELDERLY CARE	36,000
JEWISH THEOLOGICAL SEMINARY 3080 BROADWAY NEW YORK,NY 10027	NONE	PUBLIC CHARITY	RELIGIOUS AND EDUCATIONAL	10,000
LEV LACHIM 1063 E31ST STREET BROOKLYN,NY 11210	NONE	PUBLIC CHARITY	RELIGIOUS AND EDUCATIONALEducation	1,800
MESORAH HERITAGE FOUNDATION 4401 SECOND AVENUE BROOKLYN,NY 11232	NONE	PUBLIC CHARITY	RELIGIOUS	510,000
MIRIAM'S WELL -- BE'ER MIRIAM 13 SIMMONS STREET SAUGERTIES,NY 12477	NONE	PUBLIC CHARITY	RELIGIOUS	135,000
Total ▶ 3a				7,959,629

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
JEWISH COMMUNITY RELATIONS COUNCIL 6735 TELEGRAPH BLOOMFIELD HILLS, MI 48301	NONE	PUBLIC CHARITY	EDUCATIONAL	500
NCSY 2020 K STREET WASHINGTON, DC 20006	NONE	PUBLIC CHARITY	EDUCATIONAL	24,000
UNIVERSITY OF MICHIGAN YIDDISH PROGRAM ANN ARBOR, MI 48104	NONE	PUBLIC CHARITY	EDUCATIONAL	250,000
UNIVERSITY OF MICHIGAN HILLEL 1429 HILL STREET ANN ARBOR, MI 48104	NONE	PUBLIC CHARITY	EDUCATIONAL	25,000
V HECHZAKTA BO 220 W CONGRESS SUITE 500 DETROIT, MI 48226	NONE	PUBLIC CHARITY	EDUCATIONAL	455,000
YAD EZRA 2850 11 MILE ROAD BERKLEY, MI 48072	NONE	PUBLIC CHARITY	FOOD BANK	154,430
YESHIVA BETH YEHUDAH 15751 LINCOLN DRIVE SOUTHFIELD, MI 48076	NONE	PUBLIC CHARITY	RELIGIOUS	3,580,000
YASHIVA HAKAYITZ OF DETROIT 15742 FAIRFAX SOUTHFIELD, MI 48075	NONE	PUBLIC CHARITY	RELIGIOUS	70,105
HEBREW DAY SCHOOL OF ANN ARBOR 2937 BIRC HOLLOW DRIVE ANN ARBOR, MI 48108	NONE	PUBLIC CHARITY	EDUCATIONAL	35,000
YIDDISH BOOK CENTER 1021 WEST AMHERST STREET AMHERST, MA 01002	NONE	PUBLIC CHARITY	EDUCATIONAL	1,000
AMERICAN ISRAEL EDUCATION FUND 2301 W BIG BEAVER FLR 5 TROY, MI 48084	NONE	PRIVATE FOUNDATION	EDUCATIONAL	300,000
JEWISH FEDERATION OF METRO DETROIT 6710 WEST MAPLE ROAD BLOOMFIELD HILLS, MI 48301	NONE	PUBLIC CHARITY	ISRAEL YOUTH TRAVEL FUND	125,000
Total ▶ 3a				7,959,629

TY 2015 Accounting Fees Schedule

Name: THE SAMUEL AND JEAN FRANKEL
JEWISH HERITAGE FOUNDATION

EIN: 30-0095016

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
	13,942	0		0

TY 2015 Investments Corporate Bonds Schedule

Name: THE SAMUEL AND JEAN FRANKEL
JEWISH HERITAGE FOUNDATION

EIN: 30-0095016

Name of Bond	End of Year Book Value	End of Year Fair Market Value
TELEMUS CAPITAL - #500382	0	0

TY 2015 Investments Corporate Stock Schedule

Name: THE SAMUEL AND JEAN FRANKEL
JEWISH HERITAGE FOUNDATION

EIN: 30-0095016

Name of Stock	End of Year Book Value	End of Year Fair Market Value
UBS SECURITIES - DE 11925	42,346,774	50,754,160
TELEMUS CAPITAL - #500382	0	0
1ST MANHATTAN CO. #006600	7,015,123	12,226,006
CAPITAL GROUP	0	0
UBS SECURITIES - DE 3760	5,977,774	5,883,742
AZIMUTH CAPITAL	7,784,927	7,978,632

TY 2015 Investments Government Obligations Schedule

Name: THE SAMUEL AND JEAN FRANKEL
JEWISH HERITAGE FOUNDATION

EIN: 30-0095016

**US Government Securities - End of
Year Book Value:**

0

**US Government Securities - End of
Year Fair Market Value:**

0

**State & Local Government
Securities - End of Year Book
Value:**

0

**State & Local Government
Securities - End of Year Fair
Market Value:**

0

TY 2015 Investments - Other Schedule

Name: THE SAMUEL AND JEAN FRANKEL
JEWISH HERITAGE FOUNDATION

EIN: 30-0095016

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
UBS SECURITIES - DE 11925 - EQUITY INVESTMENTS	AT COST	245,708	332,540
TELEMUS CAPITAL - #500382 - CERT OF DEPOSITS	AT COST	0	0
EQUITY INVESTMENTS	AT COST	39,337,656	69,176,315

TY 2015 Legal Fees Schedule

Name: THE SAMUEL AND JEAN FRANKEL
JEWISH HERITAGE FOUNDATION

EIN: 30-0095016

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
	11,320	0		0

TY 2015 Other Decreases Schedule

Name: THE SAMUEL AND JEAN FRANKEL
JEWISH HERITAGE FOUNDATION

EIN: 30-0095016

Description	Amount
NONDEDUCTIBLE EXPENSES FROM PASSTHROUGH PARTNERSHIPS	13
PRIOR PERIOD ADJUSTMENT	31,944

TY 2015 Other Expenses Schedule

Name: THE SAMUEL AND JEAN FRANKEL
JEWISH HERITAGE FOUNDATION

EIN: 30-0095016

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ANNUAL REPORT	20	0		0
INVESTMENT & ADVISORY FEES	462,320	462,320		0
OFFICE EXPENSE	53	0		0

TY 2015 Other Income Schedule

Name: THE SAMUEL AND JEAN FRANKEL
JEWISH HERITAGE FOUNDATION

EIN: 30-0095016

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
ABRAMS CAPITAL PARTNERS II	-125,959	-125,959	-125,959
AMERICAN SECURITIES PTRS IV	-24,984	-24,984	-24,984
OLD KINGS CAPITAL LP	-44,868	-44,868	-44,868
ASP IV ALTERNATIVE INVESTMENTS LP	-3,875	-3,875	-3,875
CITIGROUP-GEM VIII	49,542	49,542	49,542
STYX INTERNATIONAL FUND	106,045	106,045	106,045
CERBERUS INTERNATIONAL LTD	606,151	606,151	606,151
ENTERPRISE PRODUCTS PARTNERS LP	2,225	2,225	2,225
MISCELLANEOUS	6,109	6,109	6,109
CATHY CAPITAL HOLDINGS, LP	93,214	93,214	93,214
BROAD PINE LIBERTY INVESTOR FUND LP	-30,394	-30,394	-30,394

TY 2015 Other Increases Schedule

Name: THE SAMUEL AND JEAN FRANKEL
JEWISH HERITAGE FOUNDATION

EIN: 30-0095016

Description	Amount
BOOK/TAX DIFFERENCE FROM PASS THROUGH PARTNERSHIPS	279,492

TY 2015 Taxes Schedule

Name: THE SAMUEL AND JEAN FRANKEL
JEWISH HERITAGE FOUNDATION

EIN: 30-0095016

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOREIGN TAX	5,401	5,401		0
FEDERAL EXCISE TAX	272,059	0		0

Schedule B (Form 990, 990-EZ, or 990-PF) Department of the Treasury Internal Revenue Service	Schedule of Contributors ▶ Attach to Form 990, 990-EZ, or 990-PF ▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990	OMB No 1545-0047 2015
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Name of the organization THE SAMUEL AND JEAN FRANKEL JEWISH HERITAGE FOUNDATION	Employer identification number 30-0095016
---	---

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

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

Name of organization THE SAMUEL AND JEAN FRANKEL JEWISH HERITAGE FOUNDATION	Employer identification number 30-0095016
--	---

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	SAMUEL AND JEAN FRANKEL FOUNDATION	\$ 10,542,157	Person ☒
	2301 W BIG BEAVER RD SUITE 900		Payroll ☐
	TROY, MI 48084		Noncash ☐ (Complete Part II for noncash contributions)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2	SAMUEL AND JEAN FRANKEL FOUNDATION	\$ 40,174,548	Person ☒
	2301 W BIG BEAVER RD SUITE 900		Payroll ☐
	TROY, MI 48084		Noncash ☐ (Complete Part II for noncash contributions)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
3	SAMUEL AND JEAN FRANKEL FOUNDATION	\$ 6,960	Person ☒
	2301 W BIG BEAVER RD SUITE 900		Payroll ☐
	TROY, MI 48084		Noncash ☐ (Complete Part II for noncash contributions)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
4	SAMUEL AND JEAN FRANKEL FOUNDATION	\$ 8,296,276	Person ☐
	2301 W BIG BEAVER RD SUITE 900		Payroll ☐
	TROY, MI 48084		Noncash ☒ (Complete Part II for noncash contributions)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
5	SAMUEL AND JEAN FRANKEL FOUNDATION	\$ 10,354,126	Person ☐
	2301 W BIG BEAVER RD SUITE 900		Payroll ☐
	TROY, MI 48084		Noncash ☒ (Complete Part II for noncash contributions)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person ☐
			Payroll ☐
			Noncash ☐ (Complete Part II for noncash contributions)

Name of organization THE SAMUEL AND JEAN FRANKEL JEWISH HERITAGE FOUNDATION	Employer identification number 30-0095016
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Part II

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

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
4	SECURITIES	\$ 8,296,276	2015-10-12
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
5	PARTNERSHIP INTEREST IN ABRAMS CAPITAL PARTNERS I, LP EIN #04-3455028	\$ 10,354,126	2015-12-31
(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 SAMUEL AND JEAN FRANKEL JEWISH HERITAGE FOUNDATION	Employer identification number 30-0095016
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ► \$ _____

Use duplicate copies of Part III if additional space is needed

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