

For calendar year 2016, or tax year beginning 11-01-2016, and ending 10-31-2017

Name of foundation THE ALLEN H AND SELMA W BERKMAN CHARITABLE TRUST C/O GMA FOUNDATIONS		A Employer identification number 25-6144060	
Number and street (or P.O. box number if mail is not delivered to street address) 2 LIBERTY SQUARE SUITE 500		Room/suite	
City or town, state or province, country, and ZIP or foreign postal code BOSTON, MA 02109		B Telephone number (see instructions) (617) 426-7080	
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	
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here	
I Fair market value of all assets at end of year (from Part II, col (c), line 16) \$ 17,119,907		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here	
J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) (Part I, column (d) must be on cash basis)			

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)				
	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	285,361	285,361		
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	864,439			
	b Gross sales price for all assets on line 6a				
		3,810,219			
	7 Capital gain net income (from Part IV, line 2)		864,439		
	8 Net short-term capital gain				
	9 Income modifications				
Operating and Administrative Expenses	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)				
	12 Total. Add lines 1 through 11	1,149,800	1,149,800		
	13 Compensation of officers, directors, trustees, etc	0	0		0
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	6,264	0		6,264
	c Other professional fees (attach schedule)	131,946	66,591		65,355
	17 Interest				
	18 Taxes (attach schedule) (see instructions)				
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings	8,147	0		8,147
	22 Printing and publications				
	23 Other expenses (attach schedule)	6,345	2,595		3,750
	24 Total operating and administrative expenses. Add lines 13 through 23	152,702	69,186		83,516
	25 Contributions, gifts, grants paid	759,870			759,870
	26 Total expenses and disbursements. Add lines 24 and 25	912,572	69,186		843,386
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	237,228			
	b Net investment income (if negative, enter -0-)		1,080,614		
	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	15,934	222,548	222,548
	2 Savings and temporary cash investments	1,415,834	888,635	888,635
	3 Accounts receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	4 Pledges receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7 Other notes and loans receivable (attach schedule) ▶ _____ Less allowance for doubtful accounts ▶ _____			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments—U S and state government obligations (attach schedule)			
	b Investments—corporate stock (attach schedule)	1,184,097	1,294,689	1,294,689
	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)	13,162,659	14,714,035	14,714,035
	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)	15,778,524	17,119,907	17,119,907	
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	15,778,524	17,119,907	
30 Total net assets or fund balances (see instructions)	15,778,524	17,119,907		
31 Total liabilities and net assets/fund balances (see instructions) .	15,778,524	17,119,907		

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	15,778,524
2 Enter amount from Part I, line 27a	2	237,228
3 Other increases not included in line 2 (itemize) ▶ _____	3	1,104,155
4 Add lines 1, 2, and 3	4	17,119,907
5 Decreases not included in line 2 (itemize) ▶ _____	5	0
6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30 .	6	17,119,907

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)
1 a PUBLICLY TRADED SECURITIES	P		
b ALTERNATIVE INVESTMENTS	P		
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 3,316,701		2,521,473	795,228
b 493,518		424,307	69,211
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			795,228
b			69,211
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	864,439
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))
2015	915,580	16,086,330	0 056917
2014	845,349	17,066,341	0 049533
2013	757,880	17,941,118	0 042243
2012	819,373	16,754,425	0 048905
2011	748,786	15,899,900	0 047094

2 Total of line 1, column (d)	2	0 244692
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 048938
4 Enter the net value of noncharitable-use assets for 2016 from Part X, line 5	4	16,404,247
5 Multiply line 4 by line 3	5	802,791
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	10,806
7 Add lines 5 and 6	7	813,597
8 Enter qualifying distributions from Part XII, line 4	8	843,386

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 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	10,806
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	10,806
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	10,806
6	Credits/Payments		
a	2016 estimated tax payments and 2015 overpayment credited to 2016	6a	7,558
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	7,558
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	3,248
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 2017 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)? <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) ☐ PA		
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	No
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 2016 or the taxable year beginning in 2016 (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 N/A	13	Yes	
14	The books are in care of GMA FOUNDATIONS INC Telephone no (617) 426-7080			

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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 2016, 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.

1a	During the year did the foundation (either directly or indirectly)		Yes	No
	(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)? ☐ Organizations relying on a current notice regarding disaster assistance check here. ☐	1b		No
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 2016? ☐	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 2016, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2016? ☐ 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 2016 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 2016). ☐	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 2016?	4b		No

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

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

[illegible][illegible]

Total number of other employees paid over \$50,000.	0
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Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)
3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
GMA FOUNDATIONS 2 LIBERTY SQUARE SUITE 500 BOSTON, MA 02109	TRUST ADMINISTRATION	66,770
MILLER INVESTMENT MANAGEMENT ONE PERSHING PLAZA JERSEY CITY, NJ 07399	INVESTMENT MANAGEMENT FEES	56,418

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	14,648,165
b	Average of monthly cash balances.	1b	1,473,177
c	Fair market value of all other assets (see instructions).	1c	532,716
d	Total (add lines 1a, b, and c).	1d	16,654,058
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	16,654,058
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	249,811
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4.	5	16,404,247
6	Minimum investment return. Enter 5% of line 5.	6	820,212

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	820,212
2a	Tax on investment income for 2016 from Part VI, line 5.	2a	10,806
b	Income tax for 2016 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	10,806
3	Distributable amount before adjustments. Subtract line 2c from line 1.	3	809,406
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	809,406
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	809,406

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	843,386
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	843,386
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	10,806
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	832,580

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 2015	(c) 2015	(d) 2016
1 Distributable amount for 2016 from Part XI, line 7				809,406
2 Undistributed income, if any, as of the end of 2016				
a Enter amount for 2015 only.			516,550	
b Total for prior years 20____, 20____, 20____		0		
3 Excess distributions carryover, if any, to 2016				
a From 2011.				
b From 2012.				
c From 2013.				
d From 2014.				
e From 2015.				
f Total of lines 3a through e.	0			
4 Qualifying distributions for 2016 from Part XII, line 4 ▶ \$ 843,386				
a Applied to 2015, but not more than line 2a			516,550	
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 2016 distributable amount.				326,836
e Remaining amount distributed out of corpus	0			
5 Excess distributions carryover applied to 2016 (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	0			
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 2015 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 2017				482,570
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 2011 not applied on line 5 or line 7 (see instructions).	0			
9 Excess distributions carryover to 2017. Subtract lines 7 and 8 from line 6a	0			
10 Analysis of line 9				
a Excess from 2012.				
b Excess from 2013.				
c Excess from 2014.				
d Excess from 2015.				
e Excess from 2016.				

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 2016, 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) 2016	(b) 2015	(c) 2014	(d) 2013	
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))

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 e-mail address of the person to whom applications should be addressed

AMY SHOREY
C/O GMA FOUNDATIONS INC 2 LIBERTY
SQUARE SUITE 500
BOSTON, MA 02109
(617) 426-7080

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

APPLICATIONS BY INVITATION ONLY

c Any submission deadlines

N/A

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

N/A

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 <i>Paid during the year</i> See Additional Data Table				
Total			3a	759,870
b <i>Approved for future payment</i>				
Total			3b	0

Enter gross amounts unless otherwise indicated

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					
4 Dividends and interest from securities.			14	285,361	
5 Net rental income or (loss) from real estate					
a Debt-financed property.					
b Not debt-financed property.					
6 Net rental income or (loss) from personal property					
7 Other investment income.					
8 Gain or (loss) from sales of assets other than inventory			18	864,439	
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).		0		1,149,800	0
13 Total. Add line 12, columns (b), (d), and (e).			13		1,149,800

(See worksheet in line 13 instructions to verify calculations)

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

[illegible]

Part XVII

- | | Yes | No |
|-------|-----|----|
| 1a(1) | | No |
| 1a(2) | | No |
| 1b(1) | | No |
| 1b(2) | | No |
| 1b(3) | | No |
| 1b(4) | | No |
| 1b(5) | | No |
| 1b(6) | | No |
| 1c | | No |

[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	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.

**Sign
Here**

* * * * *

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 JOEL ARONSON CPA	Preparer's Signature	Date 2018-03-13	Check if self-employed ☐	PTIN P01375551
Firm's name ▶ ALEXANDER ARONSON FINNING & CO PC				Firm's EIN ▶ 04-2571780
Firm's address ▶ 50 WASHINGTON STREET WESTBOROUGH, MA 01581				Phone no (508) 366-9100

Form 990PF Part VIII Line 1 - List all officers, directors, trustees, foundation managers and their compensation

(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
HELEN BERKMAN HABBERT	TRUSTEE 3 00	0	0	0
C/O GMA FOUNDATIONS INC 2 LIBERTY SQUARE SUITE 500 BOSTON, MA 02109				
JAMES S BERKMAN	TRUSTEE 3 00	0	0	0
C/O GMA FOUNDATIONS INC 2 LIBERTY SQUARE SUITE 500 BOSTON, MA 02109				
SUSAN BERKMAN RAHM	TRUSTEE 3 00	0	0	0
C/O GMA FOUNDATIONS INC 2 LIBERTY SQUARE SUITE 500 BOSTON, MA 02109				
RICHARD L BERKMAN	TRUSTEE 3 00	0	0	0
C/O GMA FOUNDATIONS INC 2 LIBERTY SQUARE SUITE 500 BOSTON, MA 02109				
BARBARA BERKMAN ACKERMAN	TRUSTEE 3 00	0	0	0
C/O GMA FOUNDATIONS INC 2 LIBERTY SQUARE SUITE 500 BOSTON, MA 02109				
ALAN ACKERMAN	TRUSTEE 3 00	0	0	0
C/O GMA FOUNDATIONS INC 2 LIBERTY SQUARE SUITE 500 BOSTON, MA 02109				
CAROLINE HABBERT ROMASH LEFT 11116	TRUSTEE 3 00	0	0	0
C/O GMA FOUNDATIONS INC 2 LIBERTY SQUARE SUITE 500 BOSTON, MA 02109				
DANIEL BERKMAN	TRUSTEE 3 00	0	0	0
C/O GMA FOUNDATIONS INC 2 LIBERTY SQUARE SUITE 500 BOSTON, MA 02109				
WINSTON BERKMAN	TRUSTEE 3 00	0	0	0
C/O GMA FOUNDATIONS INC 2 LIBERTY SQUARE SUITE 500 BOSTON, MA 02109				
WILLIAM RAHM	TRUSTEE 3 00	0	0	0
C/O GMA FOUNDATIONS INC 2 LIBERTY SQUARE SUITE 500 BOSTON, MA 02109				
JULIE HABBERT	TRUSTEE 3 00	0	0	0
C/O GMA FOUNDATIONS INC 2 LIBERTY SQUARE SUITE 500 BOSTON, MA 02109				

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>				
ACLU FOUNDATION 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004		PC	UNRESTRICTED SUPPORT	10,000
AMERICAN JEWISH COMMITTEE JACOB BLAUSTEIN BUILDING 165 EAST 56TH STREET NEW YORK, NY 10022		PC	ACCESS/LFT WORK IN PHILADELPHIA	42,500
CARNEGIE LIBRARY OF PITTSBURGH 4400 FORBES AVENUE PITTSBURGH, PA 15213		PC	EARLY CHILDHOOD SERVICES	5,000
CENTER ON HALSTED 3656 N HALSTED AVENUE CHICAGO, IL 60613		PC	UNRESTRICTED SUPPORT	5,000
ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI FBO CENTER TO ADVANCE PALLIATIVE 55 WEST 125TH STREET 13TH FLOOR NEW YORK, NY 10027		PC	CAPC PAYMENT ACCELERATOR (FORMERLY VALUE-BASED CONTRACTING INCUBATOR)	149,870
Total ► 3a				759,870

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>				
CHARLES RIVER WATERSHED ASSOCIATION 190 PARK ROAD WESTON, MA 02493		PC	WATER INFRASTRUCTURE FOR A SUSTAINABLE FUTURE	50,000
CHILDREN'S INN AT NIH 7 WEST DRIVE BETHESDA, MD 20814		PC	UNRESTRICTED SUPPORT	7,500
CHILDREN'S LITERACY INITIATIVE 2314 MARKET ST PHILADELPHIA, PA 19103		PC	SCALING CLI'S PRE-K EFFORTS IN FY18	50,000
COMMON CAUSE EDUCATION FUND 805 15TH STREET NW 8TH FLOOR WASHINGTON DC, DC 20005		PC	REDISTRICTING/ANTI-GERRYMANDERING EFFORT	20,000
COMMUNITY FUNDS INC FBO WELLMET NEW YORK COMMUNITY TRUST 909 THIRD AVENUE 22ND FL NEW YORK, NY 10022		PC	UNRESTRICTED SUPPORT	5,000
Total ► 3a				759,870

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>				
CONGREGATION EMANU-EL CITY OF NY CITY OF NEW YORK 1 EAST 65TH STREET NEW YORK, NY 10065		PC	UNRESTRICTED SUPPORT	5,000
EAST HARLEM TUTORIAL PROGRAM INC 2050 SECOND AVENUE NEW YORK, NY 10029		PC	UNRESTRICTED SUPPORT	5,000
ENVIRONMENTAL DEFENCE 116 SPADINA AVENUE SUITE 300 TORONTO, ONTARIO CA		PC	UNRESTRICTED SUPPORT	5,000
EVERDALE FBO BLACK CREEK COMMUNITY FARM 5812 6TH LINE PO BOX 29 HILLSBURGH, ONTARIO CA		PC	UNRESTRICTED SUPPORT	5,000
GREATER BOSTON FOOD BANK 70 SOUTH BAY AVENUE BOSTON, MA 02118		PC	UNRESTRICTED SUPPORT	5,000
Total ► 3a				759,870

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>				
HARLEM CHILDREN'S ZONE 35 EAST 125TH STREET NEW YORK, NY 10035		PC	GEMS	7,500
HOSPICE OF CINCINNATI 4360 COOPER ROAD SUITE 300 CINCINNATI, OH 45242		PC	CONVERSATIONS OF A LIFETIME A SUCCESSFUL MODEL FOR ADVANCE CARE PLANNING	50,000
HOUSE OF RUTH 5 THOMAS CIR NW FOURTH FLOOR WASHINGTON DC, DC 20005		PC	UNRESTRICTED SUPPORT	2,500
JUMPSTART 308 CONGRESS STREET 6TH FLOOR BOSTON, MA 02210		PC	UNRESTRICTED, NATIONAL OFFICE	5,000
LAMBDA LEGAL DEFENSE EDUCATION FUND 120 WALL STREET 19TH FLOOR NEW YORK, NY 10005		PC	UNRESTRICTED SUPPORT	5,000
Total ► 3a				759,870

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>				
MANHATTAN SCHOOL OF MUSIC 120 CLAREMONT AVENUE NEW YORK, NY 10027		PC	SELMA WIENER BERKMAN SCHOLARSHIP FUND	5,000
MT SINAI MEDICAL CENTER INC FBO THE MARTHA STEWARD CENTER ONE GUSTAVE LLEVY BOX 1049 NEW YORK, NY 10029		PC	MARTHA STEWARD CENTER	2,500
NATURAL RESOURCES DEFENSE COUNCIL 40 WEST 20TH STREET NEW YORK, NY 10011		PC	LEVERAGING NASHVILLE FOOD WASTE WORK IN OTHER CITIES	100,000
NATURAL RESOURCES DEFENSE COUNCIL 40 WEST 20TH STREET NEW YORK, NY 10011		PC	UNRESTRICTED SUPPORT	5,000
NEW DRAMATISTS 424 WEST 44TH STREET NEW YORK, NY 10036		PC	UNRESTRICTED SUPPORT	5,000
Total 				759,870
3a				

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>				
PARENT-CHILD HOME PROGRAM 163B MINEOLA BOULEVARD SUITE 101 MINEOLA, NY 11501		PC	PARENT-CHILD HOME PROGRAM PENNSYLVANIA EXPANSION	60,000
PHYSICIANS FOR REPRODUCTIVE HEALTH 1430 BROADWAY SUITE 1614 NEW YORK, NY 10018		PC	UNRESTRICTED SUPPORT	10,000
PLANNED PARENTHOOD FEDERATION OF AMERICA INC 123 WILLIAM STREET NEW YORK, NY 10038		PC	UNRESTRICTED SUPPORT	35,000
PLANNED PARENTHOOD OF WESTERN PA 933 LIBERTY AVENUE PITTSBURGH, PA 15222		PC	GENERAL OPERATING	5,000
RIVERLIFE 707 GRANT STREET 35TH FLOOR PITTSBURGH, PA 15219		PC	DESIGN OF ENVIRONMENTAL RESTORATION ON NORTH SHORE NEAR THE SCIENCE CENTER	5,000
Total 3a				759,870

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>				
SHELTER PARTNERSHIP INC 520 SOUTH GRAND AVENUE SUITE 695 LOS ANGELES, CA 90071		PC	UNRESTRICTED SUPPORT	5,000
SHORESH 132 CEDRIC AVENUE YORK, ONTARIO CA		PC	UNRESTRICTED SUPPORT	2,500
SWIM DRINK FISH CANADA 379 ADELAIDE STREET WEST TORONTO, ONTARIO CA		PC	UNRESTRICTED SUPPORT	5,000
THE FOOD PROJECT 10 LEWIS STREET LINCOLN, MA 01773		PC	UNRESTRICTED SUPPORT	5,000
THE PITTSBURGH OPERA INC 2425 LIBERTY AVENUE PITTSBURGH, PA 15222		PC	OPERA CONNECTIONS	5,000
Total ► 3a				759,870

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>				
THE PITTSBURGH PROMISE 1901 CENTRE AVENUE SUITE 204 PITTSBURGH, PA 15219		PC	SCHOLARSHIPS	5,000
THE PITTSBURGH SYMPHONY SOCIETY HEINZ HALL FOR THE PERFORMING ARTS 600 PENN AVENUE PITTSBURGH, PA 15222		PC	EDUCATION AND COMMUNITY ENGAGEMENT	7,500
US WATER ALLIANCE 1010 VERMONT AVENUE NW SUITE 1100 WASHINGTON DC, DC 20005		PC	AN EQUITABLE WATER FUTURE WATER INFRASTRUCTURE AND EQUITY WORKING GROUP	50,000
ZERO TO THREE NATIONAL CENTER FOR INFANTS TODDLERS & FAMILIES 1255 23RD STREET NW SUITE 350 WASHINGTON DC, DC 20037		PC	UNRESTRICTED SUPPORT	2,500
Total ► 3a				759,870

TY 2016 Accounting Fees Schedule

Name: THE ALLEN H AND SELMA W BERKMAN
CHARITABLE TRUST C/O GMA FOUNDATIONS

EIN: 25-6144060

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING	6,264	0		6,264

TY 2016 Explanation of Non-Filing with Attorney General Statement

Name: THE ALLEN H AND SELMA W BERKMAN
CHARITABLE TRUST C/O GMA FOUNDATIONS

EIN: 25-6144060

Statement:

THE ALLEN H. AND SELMA W. BERKMAN CHARITABLE TRUST IS REGISTERED IN PA THE PA DEPARTMENT OF STATE CHARITIES PROVIDES FOR A FILING EXEMPTION FOR ANY CHARITABLE ORGANIZATION WHICH RECEIVES \$25,000 OR LESS OF ANNUAL GROSS NATIONAL CONTRIBUTIONS. THE ALLEN H. AND SELMA W. BERKAMN CHARITABLE TRUST HAS NO CONTRIBUTION INCOME AND AS SUCH IS NOT REQUIRED TO PROVIDE A COPY OF THE FORM 990PF TO PA.

TY 2016 Investments Corporate Stock Schedule

Name: THE ALLEN H AND SELMA W BERKMAN
CHARITABLE TRUST C/O GMA FOUNDATIONS

EIN: 25-6144060

Name of Stock	End of Year Book Value	End of Year Fair Market Value
PUBLICLY TRADED EQUITIES	1,294,689	1,294,689

TY 2016 Investments - Other Schedule

Name: THE ALLEN H AND SELMA W BERKMAN
CHARITABLE TRUST C/O GMA FOUNDATIONS

EIN: 25-6144060

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
INVESTMENTS IN LIMITED PARTNERSHIPS	FMV	212,142	212,142
MUTUAL FUNDS	FMV	14,180,115	14,180,115
HEDGE FUND	FMV	321,778	321,778

TY 2016 Other Expenses Schedule

Name: THE ALLEN H AND SELMA W BERKMAN
CHARITABLE TRUST C/O GMA FOUNDATIONS

EIN: 25-6144060

Other Expenses Schedule

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
MEMBERSHIP DUES	1,750	0		1,750
INSURANCE EXPENSE	1,625	0		1,625
POSTAGE	375	0		375
CHANGE IN COST BASIS	2,595	2,595		0

TY 2016 Other Increases Schedule

Name: THE ALLEN H AND SELMA W BERKMAN
CHARITABLE TRUST C/O GMA FOUNDATIONS

EIN: 25-6144060

Description	Amount
UNREALIZED GAIN	1,104,155

TY 2016 Other Professional Fees Schedule

Name: THE ALLEN H AND SELMA W BERKMAN
CHARITABLE TRUST C/O GMA FOUNDATIONS

EIN: 25-6144060

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
GRANT ADMINISTRATION	65,355	0		65,355
INVESTMENT MANAGEMENT	66,034	66,034		0
OTHER	557	557		0