



Supplemental Reporting Form for Expenditure Responsibility Grantees

Instructions: This form must be completed by all grantees organized as for-profit organizations, private nonoperating foundations, private operating foundations (except *exempt* operating foundations), and noncharitable nonprofits [e.g., Section 501(c)(4), (c)(5), and (c)(6) organizations under the Internal Revenue Code ("Code")]. **Private nonoperating foundations must complete parts 1, 2, and 3. All other grantees only need to complete parts 1 and 2.**

The completed form should be submitted through the RWJF Grantee Hub or emailed to grantreports@rwjf.org.

Due date(s): Reporting is required within 60 days of the close of each fiscal year during which the grantee held Robert Wood Johnson Foundation ("RWJF") grant funds and within 60 days of the close of the grant.¹

Part 1: Grantee Information

RWJF Grant Identification Number:

Grantee Organization Name:

Contact person for questions about this report:

Name and Title

Phone Number:

Email:

Budget Period (start – end):

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Part 2: Reporting on Income Earned on Grant Payments

Income Earned During Budget Period (*check the appropriate box*)

☐

No interest was earned on RWJF grant funds during this budget period.

☐

Interest was earned on RWJF grant funds during this budget period.

Amount of Interest: \$

Describe how the income was generated and describe how it was spent (e.g., identify items or services purchased with the income):

Part 3: Out of Corpus Report (*only to be completed by private nonoperating foundations*)

Explanation: When a private foundation makes a grant to another private nonoperating foundation, the grantor must obtain a certified statement the grant funds were expended as qualifying distributions, list the names and

¹ Example: Reports from a grantee with a fiscal year ending December 31 would be due on March 1 of the following year. The final report would be due within 60 days of the close of the grant.

addresses of the recipients of such funds and the amount received by each, and certify that the grantee will not treat the distributions as counting toward its own distributable amount under Section 4942 of the Code. Such a grantee distribution is known as an out of corpus distribution. Where a distribution is for an administrative expense or is another expenditure that cannot reasonably be separately accounted for, the grantee organization must provide a statement setting forth the general purpose for which such expenditure was made and that the amount was distributed as a qualifying distribution and an out of corpus distribution.

In accordance with Section 1.3.4 of the Grant Agreement for the above identified grant ("Grant") and consistent with Section 4942(g)(3) of the Code, as amended, and [Treas. Reg. Section 53.4942\(a\)-3\(c\)](#), the undersigned, as an authorized official of the grantee, certifies that all of the following statements are true:

- (a) The grantee has, prior to the end of the fiscal year ending as of the date below, either distributed all funds received from RWJF under this Grant as qualifying distributions under Section 4942 of the Code or, if any grant funds remain, will expend any grant funds previously received before the end of the taxable year immediately succeeding the taxable year in which the funds were received.
- (b) Expenditures of grant funds reported on the financial report submitted to RWJF were used solely for grant purposes described in the Grant Agreement, or any amendment thereof. This includes (1) direct expenditures by the grantee or programmatic or administrative expenses related to the purposes of the grant or (2) grants to other charitable organizations. Please list these grants in the table below. If additional space is needed, please attach a supplemental document.

Grant Date	Organization Name	Charity Status (e.g., public charity)	Grant Amount	Brief Purpose

- (c) All expenditures of grant funds reported on the financial report submitted to RWJF will be treated as a distribution "out of corpus" within the meaning of Treas. Reg. Section 53.4942(a)-3(c) on the grantee's tax return (Part XIII, line 4c and line 7 of the 990-PF) for its fiscal year ending as of the date listed below, and will not be included as part of the grantee's qualifying distributions used to satisfy the grantee's distributable amount requirement (Part XIII, line 4d of the 990-PF) for the fiscal year.

Grantee will provide a copy of this certification to the individual responsible for preparing its 990-PF tax return.

Fiscal year covered by this report (DD/MM/YYYY):

Authorized Signature:

Printed Name of Authorized Signer:

Title:

Date Signed: