** PUBLIC DISCLOSURE COPY **

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-0047

2010

Open to Public Inspection

A For the 2010 calendar year, or tax year beginning JUL 1, 2010 **and ending** JUN 30, 2011

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending

C Name of organization
THE JEWISH FEDERATIONS OF
NORTH AMERICA, INC.

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address): 25 BROADWAY — Room/suite: 1700

City or town, state or country, and ZIP + 4: NEW YORK, NY 10004-1010

D Employer identification number 13-1624240

E Telephone number 212-284-6500

G Gross receipts $ 60,089,401.

F Name and address of principal officer: PAMELA ZALTSMAN
SAME AS C ABOVE

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

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

H(c) Group exemption number ▶

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

J Website: ▶ WWW.JEWISHFEDERATIONS.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 1935 **M** State of legal domicile: NY

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: THE JEWISH FEDERATIONS OF NORTH AMERICA REPRESENTS 157 FEDERATIONS, 400 NETWORK COMMUNITIES AND 30

2 Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	88
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	88
5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	190
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	34,737,311.	36,960,713.
	9	Program service revenue (Part VIII, line 2g)	5,222,714.	7,957,698.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3,099,919.	2,254,707.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	0.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	43,059,944.	47,173,118.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	2,028,923.	2,655,660.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	22,941,997.	22,854,294.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 2,623,900.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	16,887,730.	22,232,894.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	41,858,650.	47,742,848.
	19	Revenue less expenses. Subtract line 18 from line 12	1,201,294.	-569,730.
			Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	184,813,491.	187,282,038.
	21	Total liabilities (Part X, line 26)	135,913,636.	130,796,038.
	22	Net assets or fund balances. Subtract line 21 from line 20	48,899,855.	56,486,000.

Part II Signature Block

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

Sign Here

▶ Signature of officer — Date

▶ PAMELA ZALTSMAN, CHIEF FINANCIAL OFFICER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN

Firm's name ▶ LOEB & TROPER LLP — Firm's EIN ▶

Firm's address ▶ 655 THIRD AVENUE, 12TH FLOOR
NEW YORK, NY 10017 — Phone no. (212) 867-4000

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III [X]

1 Briefly describe the organization's mission:
SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No
If "Yes," describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 17,579,389. including grants of $) (Revenue $ 4,939,887.)
FUNDRAISING/INFRASTRUCTURE:

JFNA'S PHILANTHROPIC RESOURCES DEPARTMENT PROVIDES FUNDRAISING EXPERTISE, CONSULTING AND SUPPORT FOR JEWISH FEDERATIONS AND SMALLER NETWORK COMMUNITIES. THE DEPARTMENT SUPPORTS THE CENTRAL ENGINE OF FEDERATION FUNDRAISING, THE UNRESTRICTED ANNUAL CAMPAIGN, AS WELL AS ENDOWMENT FUNDS AND TARGETED SUPPLEMENTAL GIVING. THE PHILANTHROPIC RESOURCES DEPARTMENT ALSO WORKS WITH FEDERATIONS ON KEY AREAS SUCH AS FAMILY AND GENERATIONAL PHILANTHROPY AND LEGACY GIVING.

4b (Code:) (Expenses $ 6,668,126. including grants of $) (Revenue $ 1,943,774.)
POWER OF THE COLLECTIVE:

JFNA HELPS FEDERATIONS MAKE THE GREATEST POSSIBLE IMPACT ON FUNDRAISING AND TO MEET THE GREATEST ARRAY OF JEWISH NEEDS BY LEADING COMMUNITIES TO ACT COLLECTIVELY AND STRATEGICALLY. JFNA PROVIDES THOUGHT LEADERSHIP, AND LEADS FEDERATIONS IN TIMES OF CRISIS, SUCH AS NATURAL DISASTERS, GLOBAL CONFLICTS AND THE ECONOMIC DOWNTURN, WHILE MEETING NEEDS AT HOME AND OVERSEAS. JFNA PRODUCES KEY EVENTS SUCH AS THE ANNUAL GENERAL ASSEMBLY, WHICH ALLOW FEDERATIONS TO CONVENE AND LEVERAGE OUR MOVEMENT'S IMPACT.

4c (Code:) (Expenses $ 3,654,593. including grants of $) (Revenue $ 38,945.)
POSITIONING FOR THE FUTURE:

JFNA AIMS TO BUILD OUR COMMUNITY AND ENSURE A STRONG FUTURE BY REACHING YOUNGER JEWS AND BROADER AUDIENCES AND BY SOLIDIFYING OUR DONOR BASE. THROUGH STRONGER BRANDING, MARKETING AND TECHNOLOGY, JFNA IS ENGAGING THE YOUNGER GENERATION THROUGH PROGRAMS AND EVENTS THAT INSPIRE LEADERSHIP, PHILANTHROPY, CONNECTION TO ISRAEL AND THE JEWISH PEOPLE, WHILE PROVIDING HIGH QUALITY MARKETING AND COMMUNICATIONS SUPPORT TO FEDERATIONS.

4d Other program services. (Describe in Schedule O.)
(Expenses $ 7,262,840. including grants of $ 2,655,660.) (Revenue $ 1,035,092.)

4e **Total program service expenses** ▶ 35,164,948.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4	X	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10	X	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a		X
b	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b	X	
c	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional*	12b	X	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a	X	
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, and program service activities outside the United States? *If "Yes," complete Schedule F, Parts I and IV*	14b	X	
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the United States? *If "Yes," complete Schedule F, Parts II and IV*	15	X	
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the United States? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I*	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach its audited financial statements to this return? **Note.** Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)	20b		

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
21	Did the organization report more than $5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	X	
22	Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No", go to line 25*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33	X	
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1*	34	X	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?	35		X
a	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2* ☐ Yes ☒ No			
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	X	

Part V **Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response to any question in this Part V [X]

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a 173			
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b 0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		1c	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 190			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b	X	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file*. (see instructions)				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a	X	
b	If "Yes," enter the name of the foreign country: ▶ SEE SCHEDULE O				
	See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible?		6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		8		
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the organization make any taxable distributions under section 4966?		9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		9b		
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state?		13a		
	Note. See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*		14b		

Part VI Governance, Management, and Disclosure *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.*

Check if Schedule O contains a response to any question in this Part VI [X]

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	88		
b	Enter the number of voting members included in line 1a, above, who are independent	1b	88		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Does the organization have members or stockholders?	6		X	
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a		X	
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b		X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	10b		
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Does the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this is done*	12c	X	
13	Does the organization have a written whistleblower policy?	13	X	
14	Does the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b	X	
	If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions.)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ SEE SCHEDULE O

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.

[X] Own website [ ] Another's website [X] Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ▶

PAMELA ZALTSMAN - 212-284-6500

25 BROADWAY, SUITE 1700, NEW YORK, NY 10004

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response to any question in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
KATHY E. MANNING CHAIR, BOARD OF TRUSTEES	20.00	X		X				0.	0.	0.
MICHAEL C. GELMAN CHAIR, EXECUTIVE COMMITTEE	10.00	X		X				0.	0.	0.
MICHAEL I. LEBOVITZ NAT. CAMPAIGN CHAIR	10.00	X		X				0.	0.	0.
HESCHEL J. RASKAS TREASURER	10.00	X		X				0.	0.	0.
HARVEY J. BARNETT SECRETARY	10.00	X		X				0.	0.	0.
SCOT ACKERMAN TRUSTEE	1.00	X						0.	0.	0.
MICHAEL M. ADLER TRUSTEE	1.00	X						0.	0.	0.
GARY AIDEKMAN TRUSTTE	1.00	X						0.	0.	0.
ERIC ALBERT TRUSTEE	1.00	X						0.	0.	0.
JOEL ALPERSON TRUSTEE	1.00	X						0.	0.	0.
ROBERT AROGETI TRUSTEE	1.00	X						0.	0.	0.
JAKE F. ARONOV TRUSTEE	1.00	X						0.	0.	0.
LEN BARRACK TRUSTEE	1.00	X						0.	0.	0.
HUGH BASSEWITZ TRUSTEE	1.00	X						0.	0.	0.
SABY BEHAR TRUSTEE	1.00	X						0.	0.	0.
JIMMY BERG TRUSTEE	1.00	X						0.	0.	0.
MARILYN BLUMER TRUSTEE	1.00	X						0.	0.	0.

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
JUDITH BRACHMAN TRUSTEE	1.00	X						0.	0.	0.
RABBI LESTER BRONSTEIN TRUSTEE	1.00	X						0.	0.	0.
BRIAN BROUSE TRUSTEE	1.00	X						0.	0.	0.
DAVIT T. BROWN TRUSTEE	1.00	X						0.	0.	0.
BRET CALLER TRUSTEE	1.00	X						0.	0.	0.
WILLIAM CARR TRUSTEE	1.00	X						0.	0.	0.
RENEE CHELM TRUSTEE	1.00	X						0.	0.	0.
BEN COHEN TRUSTEE	1.00	X						0.	0.	0.
CHARLES COHEN TRUSTEE	1.00	X						0.	0.	0.
1b Sub-total ▶								0.	0.	0.
c Total from continuation sheets to Part VII, Section A ▶								2,690,392.	160,430.	389,994.
d Total (add lines 1b and 1c) ▶								2,690,392.	160,430.	389,994.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 in reportable compensation from the organization ▶ 44

		Yes	No
3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization.

(A) Name and business address	(B) Description of services	(C) Compensation
BLACKBAUD, INC. P.O. BOX 930256, ATLANTA, GA 31193-0256	FEDERATION DONOR MANAGEMENT SYSTEM	786,353.
WYNDHAM JADE, 6400 INTERNATIONAL PARKWAY #2500, PLANO, TX 75093	MEETING LOGISTIC REGISTRATION	545,369.
BLUE STATE DIGITAL, LLC, 734 15 STREET NW #1200, WASHINGTON, DC 20005	ONLINE FUNDRAISING STRATEGIES	479,222.
FLIGHTPATH 36 WEST 25 STREET, NEW YORK, NY 10010	WEBSITE DEVELOPMENT	325,597.
DEBORAH SMITH 9566 GULFSHORE DRIVE, NAPLES, FL 34108	MANAGEMENT & TRAINING CONSULTANT	306,172.

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 in compensation from the organization ▶ 5

SEE PART VII, SECTION A CONTINUATION SHEETS

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
DEBRA COHEN TRUSTEE	1.00	X						0.	0.	0.
CAROL COOPER TRUSTEE	1.00	X						0.	0.	0.
JEFFREY DAVIDOWITZ TRUSTEE	1.00	X						0.	0.	0.
RUTH MINZER DAVIDSON TRUSTEE	1.00	X						0.	0.	0.
ALISA DOCTOROFF TRUSTEE	1.00	X						0.	0.	0.
ELAINE DUBROVSKY TRUSTEE	1.00	X						0.	0.	0.
ALAN FELDBAUM TRUSTEE	1.00	X						0.	0.	0.
GENINE MACKS FIDLER TRUSTEE	1.00	X						0.	0.	0.
SUSAN WEISS FIRESTONE TRUSTEE	1.00	X						0.	0.	0.
CHERYL FISHBEIN TRUSTEE	1.00	X						0.	0.	0.
MARC FISHER TRUSTEE	1.00	X						0.	0.	0.
NANCY ASTOR FOX TRUSTEE	1.00	X						0.	0.	0.
TERRY FRIEDKIN TRUSTEE	1.00	X						0.	0.	0.
HOWARD FRIEDMAN TRUSTEE	1.00	X						0.	0.	0.
LORI FRITZ TRUSTEE	1.00	X						0.	0.	0.
MICHAEL FUGMAN TRUSTEE	1.00	X						0.	0.	0.
EVA LYNN GANS TRUSTEE	1.00	X						0.	0.	0.
SUSIE GELMAN TRUSTEE	1.00	X						0.	0.	0.
TED GOLDBERG TRUSTEE	1.00	X						0.	0.	0.
BARBARA GOLDFARB TRUSTEE	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
LEONARD GOLDSTEIN TRUSTEE	1.00	X						0.	0.	0.
NORMAN GOLDSTEIN TRUSTEE	1.00	X						0.	0.	0.
RICHARD GOLDSTEIN TRUSTEE	1.00	X						0.	0.	0.
IDY GOODMAN TRUSTEE	1.00	X						0.	0.	0.
NANCY GRAND TRUSTEE	1.00	X						0.	0.	0.
SHEILA GREENBAUM TRUSTEE	1.00	X						0.	0.	0.
ANDREW GROVEMAN TRUSTEE	1.00	X						0.	0.	0.
ALLEN GUGGENHEIM TRUSTEE	1.00	X						0.	0.	0.
DAN GUYER TRUSTEE	1.00	X						0.	0.	0.
GORDON HECKER TRUSTEE	1.00	X						0.	0.	0.
BOBBIE HIGER TRUSTEE	1.00	X						0.	0.	0.
MICHAEL HOROWITZ TRUSTEE	1.00	X						0.	0.	0.
DEBBIE HORWITZ TRUSTEE	1.00	X						0.	0.	0.
LINDA A. HURWITZ TRUSTEE	1.00	X						0.	0.	0.
SHARON JANKS TRUSTEE	1.00	X						0.	0.	0.
JOSEPH KANFER TRUSTEE	1.00	X						0.	0.	0.
STEWART KASEN TRUSTEE	1.00	X						0.	0.	0.
LAURA KING TRUSTEE	1.00	X						0.	0.	0.
STEVE KLINGHOFFER TRUSTEE	1.00	X						0.	0.	0.
LORI KLINGHOFFER TRUSTEE	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
JAMES KOSHLAND TRUSTEE	1.00	X						0.	0.	0.
JOCELYN KRIFCHER TRUSTEE	1.00	X						0.	0.	0.
RICHARD KRUGEL TRUSTEE	1.00	X						0.	0.	0.
ROBERT KUCHNER TRUSTEE	1.00	X						0.	0.	0.
JANE KULBERSH TRUSTEE	1.00	X						0.	0.	0.
MICHAEL I.LEBOVITZ TRUSTEE	1.00	X						0.	0.	0.
DONALD S. LEIBOWITZ TRUSTEE	1.00	X						0.	0.	0.
JERRY LEVIN TRUSTEE	1.00	X						0.	0.	0.
MARK F. LEVY TRUSTEE	1.00	X						0.	0.	0.
RICHARD LICHT TRUSTEE	1.00	X						0.	0.	0.
ANNABEL LINDENBAUM TRUSTEE	1.00	X						0.	0.	0.
JODY KAUFMAN LOEWENSTEIN TRUSTEE	1.00	X						0.	0.	0.
ARTHUR LORING TRUSTEE	1.00	X						0.	0.	0.
FRANCIS MAAS TRUSTEE	1.00	X						0.	0.	0.
SUSAN MANDELL TRUSTEE	1.00	X						0.	0.	0.
ROB MANN TRUSTEE	1.00	X						0.	0.	0.
LEW MARGOLIS TRUSTEE	1.00	X						0.	0.	0.
SANFORD NEUMAN TRUSTEE	1.00	X						0.	0.	0.
LEIGH NEWMAN TRUSTEE	1.00	X						0.	0.	0.
JULIE ORECK TRUSTEE	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
ROZZI OSTERMAN TRUSTEE	1.00	X						0.	0.	0.
KAREN PACK TRUSTEE	1.00	X						0.	0.	0.
GILBERT PALTER TRUSTEE	1.00	X						0.	0.	0.
ROBERT PINCUS TRUSTEE	1.00	X						0.	0.	0.
JULIE PLATT TRUSTEE	1.00	X						0.	0.	0.
JAMES POTTER TRUSTEE	1.00	X						0.	0.	0.
CHARLES RATNER TRUSTEE	1.00	X						0.	0.	0.
SHEPARD REMIS TRUSTEE	1.00	X						0.	0.	0.
JERRY RIBNICK TRUSTEE	1.00	X						0.	0.	0.
LESLIE DANNIN ROSENTHAL TRUSTEE	1.00	X						0.	0.	0.
ROBIN RUBIN TRUSTEE	1.00	X						0.	0.	0.
RICHARD SANDLER TRUSTEE	1.00	X						0.	0.	0.
ELLEN SARNOFF TRUSTEE	1.00	X						0.	0.	0.
STEVE SCHECK TRUSTEE	1.00	X						0.	0.	0.
RABBI JONATHAN SCHNITZER TRUSTEE	1.00	X						0.	0.	0.
SKIP SCHRAYER TRUSTEE	1.00	X						0.	0.	0.
STEPHEN SELIG III TRUSTEE	1.00	X						0.	0.	0.
CYNTHIA SHAPIRA TRUSTEE	1.00	X						0.	0.	0.
SANDRA SHEINBEIN TRUSTEE	1.00	X						0.	0.	0.
DAVID SHERMAN TRUSTEE	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
BRUCE SHOLK TRUSTEE	1.00	X						0.	0.	0.
IANTHA SIDELL TRUSTEE	1.00	X						0.	0.	0.
MICHAEL SIEGEL TRUSTEE	1.00	X						0.	0.	0.
DANIEL SILNA TRUSTEE	1.00	X						0.	0.	0.
STEPHEN SILVERMAN TRUSTEE	1.00	X						0.	0.	0.
DAVID SILVERS TRUSTEE	1.00	X						0.	0.	0.
CAROL SMOKLER TRUSTEE	1.00	X						0.	0.	0.
LISA SMUKLER TRUSTEE	1.00	X						0.	0.	0.
EDGAR SNYDER TRUSTEE	1.00	X						0.	0.	0.
NORMA SOBEL TRUSTEE	1.00	X						0.	0.	0.
ALAN SOLOW TRUSTEE	1.00	X						0.	0.	0.
DAVID SPIRO TRUSTEE	1.00	X						0.	0.	0.
SUSAN K. STERN TRUSTEE	1.00	X						0.	0.	0.
AMY TOLTZ-MILLER TRUSTEE	1.00	X						0.	0.	0.
JAN TUTTLEMAN TRUSTEE	1.00	X						0.	0.	0.
DAVID VEEDER TRUSTEE	1.00	X						0.	0.	0.
ALICE VIROSLAV TRUSTEE	1.00	X						0.	0.	0.
MICHELE SACKHEIM WEIN TRUSTEE	1.00	X						0.	0.	0.
KENNETH WEINER TRUSTEE	1.00	X						0.	0.	0.
DAVID WERNER TRUSTEE	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
ELIZABETH WOLFE TRUSTEE	1.00	X						0.	0.	0.
JERRY YANOWITZ TRUSTEE	1.00	X						0.	0.	0.
KAREN ZEMEL TRUSTEE	1.00	X						0.	0.	0.
GERRALD SILVERMAN PRESIDENT, CEO	40.00			X				611,160.	0.	46,533.
SAM ASTROF COO & CFO	40.00			X				329,237.	0.	73,170.
ROBERT HYMAN SR. VICE PRES.	40.00			X				243,956.	0.	18,807.
PAMELA ZALTSMAN ASSOCIATE VICE PRES.	40.00			X				137,305.	45,769.	21,523.
JONATHAN LICHTER ASSISTANT SECRETARY	40.00			X				122,434.	0.	52,128.
BECKY CASPI DIRECTOR GEN, ISRAEL OFFICE	40.00					X		231,131.	0.	36,578.
BARRY SWARTZ SENIOR VICE PRES.	40.00					X		407,635.	0.	26,208.
WILLIAM DAROFF VICE PRES.	40.00					X		246,815.	0.	27,300.
ADAM SMOLYAR CHEIF MARKETING OFFICER.	40.00					X		246,058.	0.	14,427.
YITCHAK SHAVIT SENIOR VICE PRESIDENT	40.00					X		114,661.	114,661.	73,320.
Total to Part VII, Section A, line 1c								2,690,392.	160,430.	389,994.

Part VIII Statement of Revenue

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts					
1 a Federated campaigns	1a				
b Membership dues	1b				
c Fundraising events	1c				
d Related organizations	1d				
e Government grants (contributions)	1e				
f All other contributions, gifts, grants, and similar amounts not included above	1f	36,960,713.			
g Noncash contributions included in lines 1a-1f: $					
h **Total.** Add lines 1a-1f ▶		36,960,713.			
Program Service Revenue	Business Code				
2 a FUNDRAISING	900099	5,901,700.	5,901,700.		
b POWER OF COLLECTIVE	900099	1,943,774.	1,943,774.		
c TALENT	900099	73,279.	73,279.		
d POSITIONING FOR FUTURE	900099	38,945.	38,945.		
e					
f All other program service revenue					
g **Total.** Add lines 2a-2f ▶		7,957,698.			
3 Investment income (including dividends, interest, and other similar amounts) ▶		809,087.			809,087.
4 Income from investment of tax-exempt bond proceeds ▶					
5 Royalties ▶					
	(i) Real / (ii) Personal				
6 a Gross Rents					
b Less: rental expenses					
c Rental income or (loss)					
d Net rental income or (loss) ▶					
	(i) Securities / (ii) Other				
7 a Gross amount from sales of assets other than inventory	14,361,903.				
b Less: cost or other basis and sales expenses	12,916,283.				
c Gain or (loss)	1,445,620.				
d Net gain or (loss) ▶		1,445,620.			1,445,620.
8 a Gross income from fundraising events (not including $ ____ of contributions reported on line 1c). See Part IV, line 18 a					
b Less: direct expenses b					
c Net income or (loss) from fundraising events ▶					
9 a Gross income from gaming activities. See Part IV, line 19 a					
b Less: direct expenses b					
c Net income or (loss) from gaming activities ▶					
10 a Gross sales of inventory, less returns and allowances a					
b Less: cost of goods sold b					
c Net income or (loss) from sales of inventory ▶					
Miscellaneous Revenue	Business Code				
11 a SEE SCHEDULE O	900099	75,764,000.	75,764,000.		
b SEE SCHEDULE O	900099	-75,764,000.	-75,764,000.		
c					
d All other revenue					
e **Total.** Add lines 11a-11d ▶					
12 **Total revenue.** See instructions. ▶		47,173,118.	7,957,698.	0.	2,254,707.

Other Revenue

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.
All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	2,655,660.	2,655,660.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,702,024.	1,118,570.	403,550.	179,904.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	15,016,465.	9,868,822.	3,560,404.	1,587,239.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	2,453,108.	1,612,183.	581,632.	259,293.
9 Other employee benefits	2,541,452.	1,670,242.	602,578.	268,632.
10 Payroll taxes	1,141,245.	750,026.	270,589.	120,630.
11 Fees for services (non-employees):				
a Management				
b Legal	522,932.	330,230.	192,702.	
c Accounting	140,200.		140,200.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other	4,280,868.	2,703,452.	1,577,416.	
12 Advertising and promotion	895,054.	832,388.	37,420.	25,246.
13 Office expenses	1,098,219.	541,094.	535,055.	22,070.
14 Information technology	634,983.	590,613.	26,533.	17,837.
15 Royalties				
16 Occupancy	3,529,000.	2,702,861.	783,085.	43,054.
17 Travel	1,272,769.	940,948.	242,059.	89,762.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	5,444,000.	5,142,388.	296,216.	5,396.
20 Interest	48,075.		48,075.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,021,113.	629,822.	389,759.	1,532.
23 Insurance	370,000.	228,216.	141,229.	555.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a SEE SCHEDULE O	76,739,000.	76,739,000.		
b MISSION PARTICIPANT EXP	2,754,681.	2,754,681.		
c OTHER	221,000.	92,752.	125,498.	2,750.
d SEE SCHEDULE O	-76,739,000.	-76,739,000.		
e				
f All other expenses				
25 **Total functional expenses.** Add lines 1 through 24f	47,742,848.	35,164,948.	9,954,000.	2,623,900.
26 **Joint costs.** Check here ▶ ☐ if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

				(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing		10,882,935.	1	6,331,705.
	2	Savings and temporary cash investments		7,394,221.	2	5,809,909.
	3	Pledges and grants receivable, net		40,127,720.	3	42,729,144.
	4	Accounts receivable, net		63,436,207.	4	62,069,792.
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L			5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)			6	
	7	Notes and loans receivable, net		57,009.	7	57,009.
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		1,781,857.	9	2,120,272.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 11,193,048.			
	b	Less: accumulated depreciation	10b 4,267,599.	7,824,404.	10c	6,925,449.
	11	Investments - publicly traded securities		26,714,501.	11	31,027,415.
	12	Investments - other securities. See Part IV, line 11		22,252,839.	12	25,923,069.
	13	Investments - program-related. See Part IV, line 11			13	
	14	Intangible assets		4,014,601.	14	3,952,899.
	15	Other assets. See Part IV, line 11		327,197.	15	335,375.
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		184,813,491.	16	187,282,038.
Liabilities	17	Accounts payable and accrued expenses		29,743,941.	17	26,949,297.
	18	Grants payable			18	
	19	Deferred revenue		12,381,927.	19	12,268,065.
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties		1,508,704.	24	
	25	Other liabilities. Complete Part X of Schedule D		92,279,064.	25	91,578,676.
	26	**Total liabilities.** Add lines 17 through 25		135,913,636.	26	130,796,038.
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ [X] and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		4,974,855.	27	7,825,000.
	28	Temporarily restricted net assets		40,813,000.	28	45,258,000.
	29	Permanently restricted net assets		3,112,000.	29	3,403,000.
		Organizations that do not follow SFAS 117, check here ▶ [ ] and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building, or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		48,899,855.	33	56,486,000.
	34	Total liabilities and net assets/fund balances		184,813,491.	34	187,282,038.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI [X]

1	Total revenue (must equal Part VIII, column (A), line 12)	1	47,173,118.
2	Total expenses (must equal Part IX, column (A), line 25)	2	47,742,848.
3	Revenue less expenses. Subtract line 2 from line 1	3	-569,730.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	48,899,855.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	8,155,875.
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	56,486,000.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII [X]

			Yes	No
1	Accounting method used to prepare the Form 990: [ ] Cash [X] Accrual [ ] Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	2c	X	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both: [ ] Separate basis [X] Consolidated basis [ ] Both consolidated and separate basis			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.	3b		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047

2010

Open to Public Inspection

Name of the organization THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.

Employer identification number 13-1624240

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

1 [ ] A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
2 [ ] A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)
3 [ ] A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
4 [ ] A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
5 [ ] An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
6 [ ] A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 [X] An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
8 [ ] A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
9 [ ] An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
10 [ ] An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
11 [ ] An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.

a [ ] Type I **b** [ ] Type II **c** [ ] Type III - Functionally integrated **d** [ ] Type III - Other

e [ ] By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ..... [ ]

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

			Yes	No
(i)	A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	**11g(i)**		
(ii)	A family member of a person described in (i) above?	**11g(ii)**		
(iii)	A 35% controlled entity of a person described in (i) or (ii) above?	**11g(iii)**		

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
Total									

LHA **For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.**

Schedule A (Form 990 or 990-EZ) 2010

032021 12-21-10

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	41,846,975.	39,992,896.	37,395,493.	34,737,311.	36,960,713.	190,933,388.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	41,846,975.	39,992,896.	37,395,493.	34,737,311.	36,960,713.	190,933,388.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4.						190,933,388.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4	41,846,975.	39,992,896.	37,395,493.	34,737,311.	36,960,713.	190,933,388.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	149,482.	990,259.	1,144,926.	765,495.	809,087.	3,859,249.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	899,886.	803,293.				1,703,179.
11 **Total support.** Add lines 7 through 10						196,495,816.

12 Gross receipts from related activities, etc. (see instructions) ..... **12** 55,484,379.

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ..... ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f)) ..... **14** 97.17 %

15 Public support percentage from 2009 Schedule A, Part II, line 14 ..... **15** 97.43 %

16a **33 1/3% support test - 2010.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ..... ▶ [X]

b **33 1/3% support test - 2009.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ..... ▶ ☐

17a **10% -facts-and-circumstances test - 2010.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ..... ▶ ☐

b **10% -facts-and-circumstances test - 2009.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ..... ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ..... ▶ ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 **Total support** (Add lines 9, 10c, 11, and 12.)						

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2010** (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from **2009** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2010.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support tests - 2009.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

Part IV **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

SCHEDULE A, PART II LINE 10, EXPLANATION FOR OTHER INCOME

FOR YEAR 2008-2011 INCLUDED IN PROGRAM INCOME PART VIII 2A FUNDRAISING AND INFRASTRUCTURE

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.**

OMB No. 1545-0047

2010

Name of the organization	**Employer identification number**
THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.	13-1624240

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 501(c)(3) (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, $5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

[X] For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution 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 a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions of more than $1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

[ ] For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to 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 of $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 line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA **For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF.**

Name of organization	Employer identification number
THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.	13-1624240

Part I **Contributors** (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1		$ 5,004,910.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
2		$ 2,741,140.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
3		$ 1,514,206.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
4		$ 1,417,059.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
5		$ 1,120,124.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
6		$ 1,065,203.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)

Name of organization	Employer identification number
THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.	13-1624240

Part I **Contributors** (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
7		$ 1,050,549.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
8		$ 864,860.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
9		$ 858,357.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
10		$ 781,819.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)

Name of organization	Employer identification number
THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.	13-1624240

Part II **Noncash Property** (see instructions)

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

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

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

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

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

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

Name of organization	Employer identification number
THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.	13-1624240

Part III **Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than $1,000 for the year.** 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.) ▶ $

(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

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
▶ **See separate instructions.**

OMB No. 1545-0047

2010

Open to Public Inspection

If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax), or Form 990-EZ, Part V, line 35a (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization	Employer identification number
THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.	13-1624240

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
2 Political expenditures ▶ $
3 Volunteer hours

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ $
2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ $
3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
4a Was a correction made? ☐ Yes ☐ No
b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ $
2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ $
3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ $
4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No
5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	**(b)** Address	**(c)** EIN	**(d)** Amount paid from filing organization's funds. If none, enter -0-.	**(e)** Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule C (Form 990 or 990-EZ) 2010

LHA

032041 02-02-11

Part II-A **Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

A Check ▶ [X] if the filing organization belongs to an affiliated group.

B Check ▶ [ ] if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	**(a)** Filing organization's totals	**(b)** Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)	118,014.	
b Total lobbying expenditures to influence a legislative body (direct lobbying)	472,057.	
c Total lobbying expenditures (add lines 1a and 1b)	590,071.	
d Other exempt purpose expenditures	47,152,777.	
e Total exempt purpose expenditures (add lines 1c and 1d)	47,742,848.	
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.	1,000,000.	
g Grassroots nontaxable amount (enter 25% of line 1f)	250,000.	
h Subtract line 1g from line 1a. If zero or less, enter -0-	0.	
i Subtract line 1f from line 1c. If zero or less, enter -0-	0.	

If the amount on line 1e, column (a) or (b) is:	**The lobbying nontaxable amount is:**
Not over $500,000	20% of the amount on line 1e.
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000.
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000.
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000.
Over $17,000,000	$1,000,000.

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? [ ] **Yes** [ ] **No**

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	**(a)** 2007	**(b)** 2008	**(c)** 2009	**(d)** 2010	**(e)** Total
2a Lobbying nontaxable amount	1,000,000.	1,000,000.	1,000,000.	1,000,000.	4,000,000.
b Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000.
c Total lobbying expenditures	553,362.	586,753.	667,747.	472,057.	2,279,919.
d Grassroots nontaxable amount	250,000.	250,000.	250,000.	118,014.	868,014.
e Grassroots ceiling amount (150% of line 2d, column (e))					1,302,021.
f Grassroots lobbying expenditures					

Part II-B **Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

		(a) Yes	(a) No	(b) Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a	Volunteers?			
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c	Media advertisements?			
d	Mailings to members, legislators, or the public?			
e	Publications, or published or broadcast statements?			
f	Grants to other organizations for lobbying purposes?			
g	Direct contact with legislators, their staffs, government officials, or a legislative body?			
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i	Other activities? If "Yes," describe in Part IV			
j	Total. Add lines 1c through 1i			
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A **Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

			Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1		
2	Did the organization make only in-house lobbying expenditures of $2,000 or less?	2		
3	Did the organization agree to carryover lobbying and political expenditures from the prior year?	3		

Part III-B **Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes."**

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) nondeductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid).**		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5	Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV **Supplemental Information**

Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; and Part II-B, line 1i. Also, complete this part for any additional information.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047
2010
Open to Public Inspection

Name of the organization THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.

Employer identification number 13-1624240

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)		
3	Aggregate grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (e.g., recreation or education)
☐ Preservation of an historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ $ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $ _____

(ii) Assets included in Form 990, Part X ▶ $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1 ▶ $ _____

b Assets included in Form 990, Part X ▶ $ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange programs
e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV.

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	21,174,107.	20,574,107.	20,574,107.		
b Contributions	291,000.	600,000.			
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	21,465,107.	21,174,107.	20,574,107.		

2 Provide the estimated percentage of the year end balance held as:

a Board designated or quasi-endowment ▶ 27.00 %
b Permanent endowment ▶ 40.00 %
c Term endowment ▶ 33.00 %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) unrelated organizations	3a(i)		X
(ii) related organizations	3a(ii)		X
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIV the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements	6,912,626.		1,055,333.	5,857,293.
d Equipment	4,280,422.		3,212,266.	1,068,156.
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				6,925,449.

Part VII Investments - Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) LIMITED PARTNERSHIPS	14,875,247.	END-OF-YEAR MARKET VALUE
(B) LIMITED LIABILITY CORP	11,047,822.	END-OF-YEAR MARKET VALUE
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Col (b) must equal Form 990, Part X, col (B) line 12.) ▶	25,923,069.	

Part VIII Investments - Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Col (b) must equal Form 990, Part X, col (B) line 13.) ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. *(Column (b) must equal Form 990, Part X, col (B) line 15.)* ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Amount
(1) Federal income taxes	
(2) AMOUNTS HELD FOR DISTRIBUTION TO OTHERS	91,578,676.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25.)* ▶	91,578,676.

2. FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740).

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	47,173,118.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	47,742,848.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	-569,730.
4	Net unrealized gains (losses) on investments	4	5,570,907.
5	Donated services and use of facilities	5	
6	Investment expenses	6	-173,164.
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	2,758,132.
9	Total adjustments (net). Add lines 4 through 8	9	8,155,875.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	7,586,145.

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements			1	246,620,864.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains on investments	2a	5,570,907.		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV.)	2d	195,734,583.		
e	Add lines **2a** through **2d**			2e	201,305,490.
3	Subtract line **2e** from line **1**			3	45,315,374.
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	176,744.		
b	Other (Describe in Part XIV.)	4b	1,681,000.		
c	Add lines **4a** and **4b**			4c	1,857,744.
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	47,173,118.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements			1	252,961,848.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIV.)	2d	206,900,000.		
e	Add lines **2a** through **2d**			2e	206,900,000.
3	Subtract line **2e** from line **1**			3	46,061,848.
4	Amounts included on Form 990, Part IX, line 25, but not on line **1**:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV.)	4b	1,681,000.		
c	Add lines **4a** and **4b**			4c	1,681,000.
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	47,742,848.

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

JFNA/UIA ELIMINATION ENTRY

PART XII, LINE 4B - OTHER ADJUSTMENTS:

JFNA/UIA ELIMINATION ENTRY

PART XIII, LINE 2D - OTHER ADJUSTMENTS:

Part XIV Supplemental Information *(continued)*

UIA EXPENSES

PART XIII, LINE 4B - OTHER ADJUSTMENTS:

JFNA/UIA ELIMINATION ENTRY

ADDITIONAL MINIMUM PENSION LIABILITY:

$-2,758,132.00

PART XII, LINE 2D - OTHER ADJUSTMENTS:

REVENUE OF UNITED ISRAEL APPEAL, INC. (WHOLLY OWNED SUBSIDIARY WHICH IS INCLUDED IN THE CONSOLIDATED AUDITED FINANCIAL STATEMENTS AND IS REQUIRED TO FILE A SEPARATE FORM 990 WHICH INCLUDES $167,222,000 OF REVENUE FROM JFNA WHICH IS NOT SHOWN IN JFNA'S 990. $195,734,583

PART XIII, LINE 2D - OTHER ADJUSTMENTS:

EXPENSES OF UNITED ISRAEL APPEAL, INC.(WHOLLY OWNED SUBSIDIARY WHICH IS INCLUDED IN THE CONSOLIDATED AUDITED FINANCIAL STATEMENTS AND IS REQUIRED TO FILE A SEPARATE FORM 990) $206,900,000

SCHEDULE F (Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2010

Open to Public Inspection

Name of the organization
THE JEWISH FEDERATIONS OF
NORTH AMERICA, INC.

Employer identification number
13-1624240

Part I **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

1 **For grantmakers.** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ..... ☐ **Yes** ☐ **No**

2 **For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of grant funds outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	**(b)** Number of offices in the region	**(c)** Number of employees, agents, and independent contractors in region	**(d)** Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	**(e)** If activity listed in (d) is a program service, describe specific type of service(s) in region	**(f)** Total expenditures for and investments in region
MIDDLE EAST AND NORTHERN AFRICA	1	23	PROGRAM SERVICES	JFNA GLOBAL OPERATIONS AND FEDERATIONS MEET CRITICAL NEEDS IN ISRAEL AND AROUND THE WORLD.	6,441,989.
3 a Sub-total	1	23			6,441,989.
b Total from continuation sheets to Part I	0	0			0.
c **Totals** (add lines 3a and 3b)	1	23			6,441,989.

LHA **For Paperwork Reduction Act Notice, see the Instructions for Form 990.**

Schedule F (Form 990) 2010

SEE PART V FOR COLUMN (E) DESCRIPTIONS

032071
12-20-10

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than $5,000. Check this box if no one recipient received more than $5,000 ▶ [X]

Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter ▶

3 Enter total number of other organizations or entities ▶

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	**(b)** Region	**(c)** Number of recipients	**(d)** Amount of cash grant	**(e)** Manner of cash disbursement	**(f)** Amount of non-cash assistance	**(g)** Description of non-cash assistance	**(h)** Method of valuation (book, FMV, appraisal, other)

Part IV Foreign Forms

1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* ☐ Yes ☒ No

2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)* ☐ Yes ☒ No

3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with respect to Certain Foreign Corporations. (see Instructions for Form 5471)* ☐ Yes ☒ No

4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)* ☐ Yes ☒ No

5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with respect to Certain Foreign Partnerships. (see Instructions for Form 8865)* ☐ Yes ☒ No

6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713)* ☐ Yes ☒ No

Part V **Supplemental Information**

Complete this part to provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information.

PART I, LINE 3, COLUMN (E):

REGION: MIDDLE EAST AND NORTHERN AFRICA

(E) SPECIFIC TYPES OF SERVICES IN REGION: JFNA GLOBAL OPERATIONS AND FEDERATIONS MEET CRITICAL NEEDS IN ISRAEL AND AROUND THE WORLD. ALONG WITH MISSIONS TO ISRAEL WHICH ARE ORGANIZED THROUGHOUT THE YEAR.

SCHEDULE I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.

OMB No. 1545-0047

2010

Open to Public Inspection

Name of the organization: THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.

Employer identification number: 13-1624240

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? [X] Yes [ ] No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II **Grants and Other Assistance to Governments and Organizations in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than $5,000. Check this box if no one recipient received more than $5,000. Part II can be duplicated if additional space is needed ▶ [ ]

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SECURE COMMUNITY NETWORK, INC. 25 BROADWAY SUITE 1700 NEW YORK, NY 10004	20-1437733	501 (C) 3	91,522.	0.			NATIONAL JEWISH NON-PROFIT HOMELAND SECURITY INITIATIVE
JEWISH COUNCIL OF PUBLIC AFFAIRS 711 3RD AVENUE NEW YORK, NY 10017	13-1624104	501 (C) 3	233,835.	0.			JFNA. IN PARTNERSHIP WIT JCPA IS LEADING THE EFFORT TO PROVIDE A COMMUNITY-BASED RESPONSE
OTZMA 25 BROADWAY SUITE 1700 NEW YORK, NY 10004	13-1624240	501 (C) 3	14,700.	0.			SCHOLARSHIP
COUNCIL OF JEWISH FEDERATIONS BOSTON - 126 HIGH STREET - BOSTON, MA 02110	04-2103559	501 (C) 3	47,281.	0.			PORGRAM TO BRING YOUNG LEADERS FROM BOSTON AREA TO ISRAEL TO INSTILL WITHIN THE PARTICIPANTS
HILLER FOUNDATION 800 EIGHTH STREET NW WASHINGTON, DC 20001	52-1844823	501 (C) 3	13,287.	0.			THANKSGIVING DINNER FOR US STUDENTS WHO STUDY IN ISRAEL
AMERICAN JEWISH JOINT DISTRIBUTION COMMITTEE - JDC - 711 3RD AVENUE - NEW YORK, NY 10017	13-1656634	501 (C) 3	760,164.	0.			DISASTER RELIEF, & VENTURE FUND

2 Enter total number of section 501(c)(3) and government organizations ▶

3 Enter total number of other organizations ▶

LHA **For Paperwork Reduction Act Notice, see the Instructions for Form 990.**

SEE PART IV FOR COLUMN (H) DESCRIPTIONS

Part II **Continuation of Grants and Other Assistance to Governments and Organizations in the United States** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
UNIVERSITY OF CONNECTICUT 405 BAAIDGE ROAD UNIT 1205 STORRS, CT 06259-1205	06-6070722	UCON	44,938.	0.			SCHOLARSHIP
NECHAMA JEWISH RESPONSE 7260 WASHINGTON AVE, S. EDEN PRAIRIE, MN 55433	41-1998750	501 (C) 3	40,795.	0.			DISASTER RELIEF
BIRTHRIGHT ISRAEL 33 EAST 33RD STREET, 7TH FLOOR NEW YORK, NY 10016	13-4092050	501 (C) 3	31,131.	0.			400,000 TEN YEARS COMMITMENT
JEWISH COMMUNITY FOUND OF NORTH EAST FLORIDA - 4932 SUNDAME ROAD - JACKSONVILLE, FL 45220	59-3343214	501 (C) 3	33,000.	0.			CHALLENGE GRANTS TO CREATE A JEWISH LEGACY
JEWISH ENDOWMENT OF WESTERN MASSACHUSETS - 1160 DICKINSON - SPRINGFIELD, MA 01108	04-2103559	501 (C) 3	10,000.	0.			CHALLENGE GRANTS TO CREATE A JEWISH LEGACY
JCCA 520 EIGHT AVENUE NEW YORK, NY 10018	13-5599486	501 (C) 3	25,000.	0.			JCC 2011 MACCABI EXPERIENCE IN ISRAEL
JEWISH FUNDERS NETWORK 150 WEST 30TH STREET NEW YORK, NY 10001	23-2742482	501 (C) 3	10,000.	0.			BUILDING A NETWORKED PEE GROUP FOR FUNDERS OF ISRAEL NEEDS
UNITED ISRAEL APPEAL 25 BROADWAY SUITE 1700 NEW YORK, NY 10004	13-1760102	501 (C) 3	1,155,993.	0.			VENTURE FUND
BRANDIES UNIVERSITY 415 SOUTH STREET WALTHAM, MA 02453	04-2103552	501 (C) 3	20,000.	0.			SCHOLARSHIP

Part II **Continuation of Grants and Other Assistance to Governments and Organizations in the United States** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
NEW YORK UNIVERSITY 29 WASHINGTON SQUARE NEW YORK, NY 10011	13-5562308	501 (C) 3	20,000.	0.			SCHOLARSHIP
HEBREW UNION COLLEGE 3101 CLIFTON AVENUE CINCINNATI, OH 45220	31-0537067	501 (C) 3	13,040.	0.			SCHOLARSHIP
JEWISH COMM FOUNDATION OF GREATER EAST BAY - 300 GRAND AVENUE - OAKLAND, CA 94610	94-1156560	501 (C) 3	18,000.	0.			CHALLENGE GRANTS CREATE JEWISH LEGACY
ANDREA CHARLES BRONFMAN 110 EAST 59TH STREET, 26TH FLOOR NEW YORK, NY 10022	13-3984936	501 (C) 3	63,906.	0.			GRANTS TO TRAIN FEDERATION PROFESSIONAL ON MULTIGENERATIONAL FAMILY PHILANTHROPY .

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance

Part IV **Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information.

SCHEDULE I, PART I, LINE 2: UNDER THE DIRECTION OF THE JEWISH FEDERATIONS OF NORTH AMERICA, LAY LEADER COMMITTEES AND PROFESSIONALS EVALUATE EACH GRANTEE EXTENSIVELY, BEFORE AND AFTER FUNDS ARE DISTRIBUTED. THE COMMITTEES MONITOR THE USE OF FUNDS, ENSURING THAT ALLOCATIONS REFLECT THE PRIORITIES OF THE JEWISH FEDERATION MOVEMENT. FUNDING GUIDELINES INCLUDE THAT ALL GRANTEE ORGANIZATIONS MUST BE WELL-GOVERNED, COMPLY WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES, PRODUCE AN ANNUAL AUDIT BY AN INDEPENDENT FIRM, AND MAINTAIN BY-LAWS THAT CONFIRM TO LEGALLY ACCEPTED STANDARDS, INCLUDING

[CONTINUED]

Part IV Supplemental Information

[CONTINUED] PROVISIONS FOR APPROPRIATE LAY OVERSIGHT OF ALL FIDUCIARY MATTERS. GRANTEES ARE ALSO REQUIRED TO PROVIDE THE COMMITTEE WITH REPORTS ON HOW FUNDS ARE SPENT, AND THE COMMITTEES CONDUCT SITE VISITS AS NECESSARY TO ENSURE COMPLIANCE.

JFNA REPORTS GRANTS ON SCHEDULE I TO UIA A SUBSIDIARY OF JFNA, AND THE AMERICAN JOINT DISTRIBUTION COMMITTEE (JDC)BOTH 501(C)(3) ORGANIZATIONS - EACH FILE A SEPARATE FORM 990 AND DETAILED SCHEDULES F.

PART II, LINE 1, COLUMN (H):

NAME OF ORGANIZATION OR GOVERNMENT: JEWISH COUNCIL OF PUBLIC AFFAIRS

(H) PURPOSE OF GRANT OR ASSISTANCE: JFNA. IN PARTNERSHIP WITH JCPA IS LEADING THE EFFORT TO PROVIDE A COMMUNITY-BASED RESPONSE TO THE ASSAULT ON ISRAEL'S LEGITIMACY BY ESTABLISHING THE ISRAEL ACTION NETWORK

NAME OF ORGANIZATION OR GOVERNMENT: COUNCIL OF JEWISH FEDERATIONS BOSTON

(H) PURPOSE OF GRANT OR ASSISTANCE: PORGRAM TO BRING YOUNG LEADERS FROM BOSTON AREA TO ISRAEL TO INSTILL WITHIN THE PARTICIPANTS A SENSE OF IDENTITY AND DEEP CONNECTION & COMMINTMENT TO ISRAEL

SCHEDULE J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

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

▶ **Attach to Form 990.** ▶ **See separate instructions.**

OMB No. 1545-0047

2010

Open to Public Inspection

Name of the organization: THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.

Employer identification number: 13-1624240

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. [X] First-class or charter travel [ ] Travel for companions [ ] Tax indemnification and gross-up payments [ ] Discretionary spending account [X] Housing allowance or residence for personal use [ ] Payments for business use of personal residence [ ] Health or social club dues or initiation fees [ ] Personal services (e.g., maid, chauffeur, chef)			
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b	X	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2	X	
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply. [X] Compensation committee [X] Independent compensation consultant [X] Form 990 of other organizations [X] Written employment contract [X] Compensation survey or study [X] Approval by the board or compensation committee			
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment from the organization or a related organization?	4a	X	
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b		X
c	Participate in, or receive payment from, an equity-based compensation arrangement?	4c		X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.			
5	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	5a		X
b	Any related organization?	5b		X
	If "Yes" to line 5a or 5b, describe in Part III.			
6	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	6a		X
b	Any related organization?	6b		X
	If "Yes" to line 6a or 6b, describe in Part III.			
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7		X
8	Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8	X	
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	X	

LHA **For Paperwork Reduction Act Notice, see the Instructions for Form 990.**

Schedule J (Form 990) 2010

032111
12-21-10

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

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

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a.

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 GERRALD SILVERMAN	(i)	609,578.	0.	1,582.	28,211.	18,322.	657,693.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
2 SAM ASTROF	(i)	315,641.	0.	13,596.	64,604.	8,566.	402,407.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
3 ROBERT HYMAN	(i)	241,590.	0.	2,366.	0.	18,807.	262,763.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
4 PAMELA ZALTSMAN	(i)	135,563.	0.	1,742.	10,721.	5,421.	153,447.	0.
	(ii)	45,188.	0.	581.	3,574.	1,807.	51,150.	0.
5 JONATHAN LICHTER	(i)	120,800.	0.	1,634.	28,591.	23,537.	174,562.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
6 BECKY CASPI	(i)	210,861.	0.	20,270.	19,709.	16,869.	267,709.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
7 BARRY SWARTZ	(i)	407,154.	0.	481.	0.	26,208.	433,843.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
8 WILLIAM DAROFF	(i)	246,257.	0.	558.	10,791.	16,509.	274,115.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
9 ADAM SMOLYAR	(i)	245,572.	0.	486.	5,255.	9,172.	260,485.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
10 YITCHAK SHAVIT	(i)	111,453.	0.	3,208.	25,014.	11,646.	151,321.	0.
	(ii)	111,453.	0.	3,208.	25,014.	11,646.	151,321.	0.
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

PART I, LINE 1A: WHILE IT IS JFNA'S POLICY NOT TO PERMIT FIRST CLASS TRAVEL JFNA PROVIDED GERRALD SILVERMAN A TEMPORARY ACCOMMODATION TO TRAVEL FIRST CLASS WHILE RECUPERATING FROM A SEVERE HEALTH ISSUE FOR A SIX WEEK PERIOD IN 2011.

STARTING JULY 1, 2011 GERRALD SILVERMAN STARTED RECEIVING A DIRECT MONTHLY HOUSING ALLOWANCE TOTALING $450 PER MONTH WHICH IS ADDED TO HIS W-2

PART I, LINE 4A ROBERT HYMAN $161,792

PART I, LINE 8:AMOUNTS WERE PAID TO GERRALD SILVERMAN, PRESIDENT/CEO, PURSUANT TO A CONTRACT SUBJECT TO THE INITIAL CONTRACT EXCEPTION DESCRIBED IN REGULATIONS SECTION 53.4958-4(A)(3). A BINDING WRITTEN CONTRACT WAS EXECUTED BETWEEN THE ORGANIZATION AND GERRALD SILVERMAN. GERRALD SILVERMAN WAS NOT A DISQUALIFIED PERSON WITH RESPECT TO THE ORGANIZATION IMMEDIATELY PRIOR TO ENTERING INTO THE CONTRACT ON JULY 7, 2009. THE STARTING DATE ACCORDING TO THE CONTRACT WAS SEPTEMBER 30, 2009 FOR A CONTRACT TERM OF FIVE YEARS.

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

SCHEDULE J PART II

PAM ZALTSMANS SALARY IS EXPENSED 75% TO JFNA AND 25% TO UIA

YITZCHAK SHAVIT'S SALARAY IS EXPENSED 50% TO JFNA AND 50% TO UIA

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No. 1545-0047
2010
Open to Public Inspection

Name of the organization: THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.

Employer identification number 13-1624240

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

SEPARATELY INCORPORATED JEWISH COMMUNITY FOUNDATIONS.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

THE JEWISH FEDERATIONS OF NORTH AMERICA REPRESENTS AND SERVES 157 JEWISH FEDERATIONS, 400 INDEPENDENT NETWORK JEWISH COMMUNITIES ACROSS NORTH AMERICA AND 30 SEPARATELY INCORPORATED JEWISH COMMUNITY FOUNDATIONS. THE FEDERATION MOVEMENT PROTECTS AND ENHANCES THE WELL-BEING OF JEWS WORLDWIDE THROUGH THE VALUES OF TIKKUN OLAM (REPAIRING THE WORLD), TZEDAKAH (CHARITY AND SOCIAL JUSTICE) AND TORAH (JEWISH LEARNING). THE JEWISH FEDERATIONS OF NORTH AMERICA LEADS A CONTINENTAL FEDERATION MOVEMENT TO MOBILIZE FINANCIAL AND SOCIAL RESOURCES THROUGH PHILANTHROPIC ENDEAVORS, STRATEGIC INITIATIVES AND INTERNATIONAL AGENCIES THAT STRENGTHEN THE JEWISH PEOPLE.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

ISRAEL & OVERSEAS:

JFNA WORKS CLOSELY WITH OUR OVERSEAS PARTNERS TO CARE FOR JEWS IN NEED AND BUILD COMMUNITY IN ISRAEL AND 60-PLUS NATIONS WORLDWIDE. JFNA ISRAEL ALSO ASSESSES FEDERATION-FUNDED SOCIAL SERVICE EFFORTS IN ISRAEL AND HELPS ENSURE FEDERATION FUNDS ARE USED EFFECTIVELY. JFNA ISRAEL WORKS WITH THE GOVERNMENT OF ISRAEL ON ISSUES OF PUBLIC POLICY AND DIPLOMACY AND HELPS CONNECT THE ISRAEL PUBLIC TO JEWISH FEDERATION WORK.

EXPENSES $ 2,891,087. INCLUDING GRANTS OF $ 0. REVENUE $ 0.

Name of the organization THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.

Employer identification number 13-1624240

TALENT:

JFNA IS DEVOTED TO ENSURING THAT JEWISH FEDERATIONS CONNECT WITH THE TOP PROFESSIONAL AND VOLUNTEER TALENT IN THE COMMUNITY. JFNA'S MANDEL CENTER FOR LEADERSHIP EXCELLENCE WORKS WITH FEDERATIONS TO PROVIDE THE TOOLS THEY REQUIRE TO IDENTIFY, RECRUIT, DEVELOP AND RETAIN TALENTED PROFESSIONALS, AND TO CONTINUE TO CONNECT WITH TOP VOLUNTEERS.

EXPENSES $ 1,716,093. INCLUDING GRANTS OF $ 0. REVENUE $ 73,279.

GRANTS:

THE JEWISH FEDERATIONS OF NORTH AMERICA HAS AWARDED GRANTS TO AGENCIES FOR HUMANITARIAN PURPOSES IN THE FACE OF DISASTERS INCLUDING JAPAN EARTH QUAKE. THESE EFFORTS ARE COORDINATED BY THE JEWISH FEDERATIONS OF NORTH AMERICA DISASTER RELIEF COMMITTEE. SINCE 1989, THE FEDERATION MOVEMENT HAS RAISED ABOUT $50 MILLION FOR CRISIS RELIEF. FEREP AWARDS GRADUATE SCHOOL SCHOLARSHIPS FOR UP TO TWO YEARS TO INDIVIDUALS WHO MEET ELIGIBILITY REQUIREMENTS AND ARE COMMITTED TO WORKING IN THE FEDERATION SYSTEM FOLLOWING GRADUATE SCHOOL. THE JFNA ENDOWMENT COMMITTEE AWARDS GRANTS TO FEDERATIONS TO HELP THEM ESTABLISH THE CREATE A JEWISH LEGACY PROGRAM IN THEIR COMMUNITIES. CREATE A JEWISH LEGACY ENCOURAGES THE CREATION OF BEQUESTS BY INDIVIDUAL DONORS TO THEIR LOCAL FEDERATIONS, JEWISH COMMUNITY FOUNDATIONS, AGENCIES AND SYNAGOGUES

EXPENSES $ 2,655,660. INCL GRANTS OF $ 2,655,660. REVENUE $ 961,813.

FORM 990, PART V, LINE 4B, LIST OF FOREIGN COUNTRIES:

Name of the organization THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.

Employer identification number 13-1624240

ISRAEL, NETHERLANDS ANTILLES, CAYMAN ISLANDS

FORM 990, PART VI, SECTION A, LINE 2: FEDERATION MEMBERS CORPORATION -

DELAWARE NOT-FOR-PROFIT CORPORATION AND SOLE MEMBER OF THE CORPORATION.

"CORPORATION" MEANS THE JEWISH FEDERATIONS OF NORTH AMERICA, INC. FORMERLY

KNOWN AS UNITED JEWISH COMMUNITIES, INC., FORMERLY KNOWN AS UNITED JEWISH

APPEAL, INC., THE SURVIVING CORPORATION IN THE MERGER OF UNITED JEWISH

APPEAL, INC. AND COUNCIL OF JEWISH FEDERATIONS, INC. FEDERATION MEMBERS OF

THE FEDERATIONS MEMBERS CORPORATION ARE U.S. FEDERATIONS AND CANADIAN

FEDERATIONS.

FORM 990, PART VI, SECTION A, LINE 2: MICHAEL GELMAN & SUSIE

GELMAN-HUSBAND & WIFE

STEVEN KLINGHOFFER & LORI KLINGHOFFER-HUSBAND & WIFE

ALBERT RATNER & CHARLES RATNER - BUSINESS RELATIONSHIP

FORM 990, PART VI, SECTION A, LINE 6: FEDERATION MEMBERS CORPORATION

-DELAWARE NOT-FOR-PROFIT CORPORATION AND SOLE MEMBER OF THE CORPORATION.

"CORPORATION" MEANS THE JEWISH FEDERATIONS OF NORTH AMERICA, INC. FORMERLY

KNOWN AS UNITED JEWISH COMMUNITIES, INC., FORMERLY KNOWN AS UNITED JEWISH

APPEAL, INC., THE SURVIVING CORPORATION IN THE MERGER OF UNITED JEWISH

APPEAL, INC. AND COUNCIL OF JEWISH FEDERATIONS, INC. FEDERATION MEMBERS OF

THE FEDERATIONS MEMBERS CORPORATION ARE U.S. FEDERATIONS AND CANADIAN

FEDERATIONS.

FORM 990, PART VI, SECTION A, LINE 7A: THROUGH THE FEDERATION MEMBERS

CORPORATION, AT LEAST 68% OF THE MEMBERS OF THE BOARD OF TRUSTEES ARE

APPOINTED FROM MEMBER FEDERATIONS. THE DELEGATE ASSEMBLY IS RESPONSIBLE FOR

Name of the organization THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.

Employer identification number 13-1624240

RATIFICATION OF THE APPOINTMENT OF THIS GROUP OF TRUSTEES. THE REMAINING TRUSTEES ARE APPOINTED BY OUR DELEGATE ASSEMBLY, ESSENTIALLY MADE UP OF FEDERATION REPRESENTATIVES PURSUANT TO REPRESENTATION SPECIFICATIONS PROVIDED UNDER THE JEWISH FEDERATIONS OF NORTH AMERICA BY-LAWS.

FORM 990, PART VI, SECTION A, LINE 7B: UNDER THE CORPORATION BY-LAWS THE DELEGATE ASSEMBLY IS RESPONSIBLE FOR ADOPTION OF THE ANNUAL BUDGET OF THE CORPORATION RECOMMENDED BY THE BOARD OF TRUSTEES.

FORM 990, PART VI, SECTION B, LINE 11: THE 990 WAS PREPARED BY THE JFNA FINANCE DEPARTMENT PROFESSIONALS. THE FORM 990 IS REVIEWED BY JFNA MANAGEMENT BEFORE BEING PRESENTED FOR AUDIT BY INDEPENDENT AUDITORS AND REVIEWED BY THE JFNA AUDIT COMMITTEE, AN INDEPENDENT STANDING COMMITTEE OF THE BOARD OF TRUSTEES, BEFORE FILING. THE 990 IS POSTED ON THE JFNA SECURE WEBSITE FOR MEMBERS OF THE BOARD OF TRUSTEES TO VIEW BEFORE THE FORM 990 IS FILED.

FORM 990, PART VI, SECTION B, LINE 12C: THE JEWISH FEDERATION OF NORTH AMERICA CONFLICT OF INTEREST POLICY AND CONFLICT OF INTEREST ANNUAL STATEMENT FOR EMPLOYEES.

MEMBERS OF THE STAFF ARE REQUIRED TO PROVIDE AN INITIAL AND, THEREAFTER, ANNUAL STATEMENT ATTESTING:

-THAT THEY HAVE READ AND ARE FAMILIAR WITH THE CONFLICT OF INTEREST POLICY;

-THAT NEITHER THEY, NOR TO THE BEST OF THEIR KNOWLEDGE, THEIR FAMILY MEMBERS, HAVE IN THE PAST ENGAGED, ARE PRESENTLY ENGAGING, OR PLAN TO ENGAGE IN ANY ACTIVITY THAT CONTRAVENES THIS POLICY.

Name of the organization THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.

Employer identification number 13-1624240

DISCLOSURES REQUIRED FROM MEMBERS OF THE STAFF MUST BE DIRECTED IN WRITING TO THE HUMAN RESOURCES DIRECTOR. IN THE EVENT THAT MEMBERS OF THE STAFF BECOME AWARE OF A CONFLICT, THEY SHALL DISCLOSE SUCH INFORMATION TO THE CHIEF OPERATING OFFICER/CHIEF FINANCIAL OFFICER, WHO WILL COMMUNICATE TO THE PRESIDENT THOSE DISCLOSURES THAT ARE REQUIRED BY THIS POLICY. THESE DISCLOSURES SHALL BE HELD IN CONFIDENCE EXCEPT WHEN THE BEST INTERESTS OF THIS ORGANIZATION WOULD BE SERVED BY COMMUNICATING THE INFORMATION TO THE BOARD OF TRUSTEES IN EXECUTIVE SESSION.

ANY STAFF MEMBER WHO IS UNCERTAIN ABOUT A POSSIBLE CONFLICT OF INTEREST IN ANY MATTER MAY REQUEST A DECISION FROM THE PRESIDENT (OR ANY COMMITTEE OF THE BOARD ENTRUSTED WITH THE OVERSIGHT OF CONFLICTS OF INTEREST) WHO WILL CONFER WITH THE JEWISH FEDERATIONS OF NORTH AMERICA'S OUTSIDE COUNSEL, BOTH OF WHOM SHALL BE RESPONSIBLE FOR DETERMINING WHETHER A POSSIBLE CONFLICT EXISTS.

REPORTING

THE CHAIR OF THE BOARD AND THE CHAIR OF THE EXECUTIVE COMMITTEE (OR ANY COMMITTEE OF THE BOARD ENTRUSTED WITH THE OVERSIGHT OF CONFLICTS OF INTEREST) SHALL MAKE A REPORT TO THE AUDIT COMMITTEE, AT LEAST ANNUALLY, LISTING ALL CONFLICTS AND IDENTIFYING THOSE THAT WERE APPROVED.

PENALTY FOR NON-COMPLIANCE

FAILURE TO COMPLY WITH THIS POLICY, INCLUDING FAILURE TO SUBMIT IN A TIMELY FASHION THE STATEMENTS REQUIRED, WILL BE GROUNDS FOR TERMINATION.

THE JEWISH FEDERATIONS OF NORTH AMERICA, INC. CONFLICT OF INTEREST POLICY FOR TRUSTEES, OFFICERS, AND COMMITTEE MEMBERS:

DISCLOSURE: JFNA TRUSTEES, OFFICERS AND COMMITTEE MEMBERS SHALL BE REQUIRED TO PROVIDE AN INITIAL, AND, THEREAFTER, ANNUAL, STATEMENT, ATTESTING:

-THAT THEY HAVE READ AND ARE FAMILIAR WITH THE POLICY.

Name of the organization THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.

Employer identification number 13-1624240

-THAT NEITHER THEY, NOR, TO THE BEST OF THEIR KNOWLEDGE, ANY OF THEIR IMMEDIATE FAMILY MEMBERS, HAVE ENGAGED IN THE PAST, ARE PRESENTLY ENGAGED, OR EXPECT TO ENGAGE IN ANY ACTIVITY THAT CONSTITUTES A CONFLICT OF INTEREST UNDER THIS POLICY.

DISCLOSURES REQUIRED FROM TRUSTEES, OFFICERS OR COMMITTEE MEMBERS UNDER THIS POLICY MUST BE DIRECTED IN WRITING TO THE CHAIR OF THE BOARD, CHAIR OF THE EXECUTIVE COMMITTEE, OR TREASURER (OR ANY COMMITTEE OF THE BOARD ENTRUSTED WITH THE OVERSIGHT OF CONFLICTS OF INTEREST), WHO WILL CONFER WITH THE JFNA OUTSIDE COUNSEL, WHO TOGETHER SHALL BE RESPONSIBLE FOR THE ADMINISTRATION OF THIS POLICY.

ANY TRUSTEE, OFFICER OR COMMITTEE MEMBER WHO IS UNCERTAIN ABOUT A POSSIBLE CONFLICT OF INTEREST IN ANY MATTER MAY REQUEST A DECISION FROM THE CHAIR OF THE BOARD, CHAIR OF THE EXECUTIVE COMMITTEE, OR TREASURER (OR ANY COMMITTEE OF THE BOARD ENTRUSTED WITH THE OVERSIGHT OF CONFLICTS OF INTEREST), WHO WILL CONFER WITH THE JFNA OUTSIDE COUNSEL, WHO TOGETHER SHALL BE RESPONSIBLE FOR DETERMINING WHETHER A POSSIBLE CONFLICT EXISTS. NOTICE SHALL BE PROVIDED TO THE CHAIR OF THE AUDIT COMMITTEE.

REPORTING: THE CHAIR OF THE BOARD (OR ANY COMMITTEE OF THE BOARD ENTRUSTED WITH THE OVERSIGHT OF CONFLICTS OF INTEREST) SHALL MAKE A REPORT TO THE AUDIT COMMITTEE, AT LEAST ANNUALLY, LISTING ALL CONFLICTS AND IDENTIFYING THOSE THAT WERE APPROVED, AND THE BASIS UPON WHICH APPROVAL WAS GIVEN.

CONSIDERATION OF WHETHER A POSSIBLE CONFLICT OF INTEREST RELATIONSHIP IS TO BE SANCTIONED AND/OR TRANSACTION ENTERED INTO THAT WOULD GIVE RISE TO A CONFLICT OF INTEREST OR POTENTIAL CONFLICT OF INTEREST SHALL BE MADE BY THE CHAIR OF THE BOARD IN THE LIGHT OF WHETHER SUCH RELATIONSHIP OR TRANSACTION SERVES JFNA'S BEST INTERESTS, NOTWITHSTANDING THE ACTUAL OR POTENTIAL CONFLICT OF INTEREST. PAST PRACTICES SHALL ALSO BE A FACTOR TO BE WEIGHED IN THE DETERMINATION.

Name of the organization THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.

Employer identification number 13-1624240

NONCOMPLIANCE: IT SHALL BE THE RESPONSIBILITY OF THE TREASURER TO NOTIFY THE CHAIR OF THE BOARD OF THE FAILURE OF ANY TRUSTEE, OFFICER OR COMMITTEE MEMBER TO COMPLY WITH THIS POLICY, INCLUDING FAILURE TO TIMELY SUBMIT THE STATEMENTS REQUIRED. THE CHAIR OF THE BOARD SHALL TAKE SUCH FURTHER ACTION AS MAY BE APPROPRIATE, WHICH MAY INCLUDE RECOMMENDATION TO THE BOARD THAT SUCH PERSON BE REMOVED FROM OFFICE.

ALL OFFICERS, DIRECTORS AND KEY EMPLOYEES ARE REQUIRED TO FILL OUT THE FOLLOWING GOVERNANCE QUESTIONNAIRE ANNUALLY:

1 DURING THE ORGANIZATION'S TAX YEAR, DID YOU HAVE A FAMILY RELATIONSHIP OR BUSINESS RELATIONSHIP WITH ANY OTHER OFFICER, DIRECTOR, TRUSTEE OR KEY EMPLOYEE? IF YES, IDENTIFY THE PERSON AND DESCRIBE THE RELATIONSHIP- BUSINESS/FAMILY

2 DURING THE ORGANIZATION'S TAX YEAR, DID YOU HAVE A DIRECT BUSINESS RELATIONSHIP WITH THE ORGANIZATION (OTHER THAN AS AN OFFICER, DIRECTOR, TRUSTEE, OR EMPLOYEE) OR AN INDIRECT BUSINESS RELATIONSHIP THROUGH OWNERSHIP OF MORE THAN 35% IN ANOTHER ENTITY (INDIVIDUALLY OR COLLECTIVELY) WITH ANOTHER OFFICER, DIRECTOR, TRUSTEE, KEY EMPLOYEE OR HIGHLY COMPENSATED EMPLOYEE).

3 DURING THE ORGANIZATION'S TAX YEAR, DID YOU HAVE A FAMILY MEMBER WHO HAD A DIRECT OR INDIRECT BUSINESS RELATIONSHIP WITH THE ORGANIZATION?

4 DURING THE ORGANIZATION'S TAX YEAR, DID YOU SERVE AS AN OFFICER, DIRECTOR, TRUSTEE, KEY EMPLOYEE, PARTNER, OR MEMBER OF AN ENTITY (OR A SHAREHOLDER OF A PROFESSIONAL CORPORATION) DOING BUSINESS WITH THE ORGANIZATION?

IF YES IS ANSWERED TO QUESTIONS #2. 3 AND/OR 4, PROVIDE DETAILS INCLUDING - NAME OF INTERESTED PERSON, RELATIONSHIP, DESCRIPTION OF TRANSACTION, SHARING OF ORGANIZATION'S REVENUE AND AMOUNT.

5 AT THE END OF THE ORGANIZATION'S TAX YEAR, DID YOU HAVE A LOAN

Name of the organization THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.

Employer identification number 13-1624240

OUTSTANDING TO OR FROM THE ORGANIZATION. IF YES, COMPLETE PROVIDE - NAME OF INTERESTED PERSON, PURPOSE OF LOAN, LOAN TO/FROM ORGANIZATION, DEFAULT, APPROVED BY BOARD, WRITTEN AGREEMENT, ORIGINAL BALANCE, BALANCE DUE

6 DURING THE ORGANIZATION'S TAX YEAR, DID THE ORGANIZATION PROVIDE A GRANT OR ASSISTANCE TO YOU IF YES, PROVIDE, NAME OF INTERESTED PERSON, RELATIONSHIP BETWEEN INTERESTED PERSON AND THE ORGANIZATION,TYPE OF ASSISTANCE AND AMOUNT.

7 DURING THE ORGANIZATION'S TAX YEAR, DID THE ORGANIZATION PROVIDE A GRANT OR ASSISTANCE TO ONE OF YOUR FAMILY MEMBERS OR AN ENTITY IN WHICH YOU OR ANY OF YOUR FAMILY MEMBERS OWNS MORE THAN A 35% INTEREST? IF YES, PROVIDE, NAME OF INTERESTED PERSON, RELATIONSHIP BETWEEN INTERESTED PERSON AND THE ORGANIZATION,TYPE OF ASSISTANCE AND AMOUNT.

FORM 990, PART VI, SECTION B, LINE 15: COMPENSATION COMMITTEE

THE COMPENSATION COMMITTEE IS CHARGED WITH ESTABLISHING AND MAINTAINING POLICIES AND STANDARDS FOR EXECUTIVE COMPENSATION. THE COMMITTEE ENGAGES IN THE FOLLOWING AREAS OF RESPONSIBILITY:

-SETS THE TERMS AND CONDITIONS OF EMPLOYMENT FOR THE CEO/PRESIDENT AND DETERMINES SALARY INCREASES GOING FORWARD. IN ITS ANNUAL REVIEW OF THE CEO/PRESIDENT'S COMPENSATION, COMMITTEE MEMBERS ARE PROVIDED WITH RELEVANT COMPENSATION INFORMATION ALONG WITH COMPARABLE DATA AS PREPARED BY AN OUTSIDE EXPERT.

-APPROVES THE TERMS AND CONDITIONS OF SENIOR MANAGEMENT TEAM (SMT) HIRES. IN ADDITION, THE COMMITTEE REVIEWS SALARY INCREASE PROPOSALS, AS PRESENTED BY THE CEO/PRESIDENT, FOR EVERY SMT MEMBER. IN ADVANCE OF THIS REVIEW, THE COMMITTEE IS PROVIDED WITH RELEVANT SALARY INFORMATION.

-REVIEWS AND IS ASKED TO APPROVE PROPOSED ANNUAL SALARY INCREASES FOR NON-UNION STAFF. THE COMMITTEE IS PROVIDED WITH APPROPRIATE SALARY DATA IN

Name of the organization THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.

Employer identification number 13-1624240

ADVANCE AND IS GIVEN A PERSON-BY-PERSON REVIEW OF ANY SALARY REQUESTS OVER A PREDETERMINED AMOUNT.

-DECIDES WHICH SMT MEMBERS WILL BE COVERED UNDER THE NON-QUALIFIED PENSION PLAN (BENEFIT RESTORATION PLAN).

OTHER: PROVIDES GUIDANCE ON ANY MAJOR CLAIM BEING MADE AGAINST THE ORGANIZATION AND REVIEWS/APPROVES ANY SETTLEMENT PROPOSALS; LABOR NEGOTIATIONS STRATEGIES; OTHER MATTERS AS DETERMINED BY THE CEO/PRESIDENT.

THE COMMITTEE IS COMPRISED OF THE CHAIR OF THE BOARD (CHAIR OF THE COMMITTEE), THE CHAIR OF THE EXECUTIVE COMMITTEE, TREASURER PLUS TWO OTHER MEMBERS.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

AL,AS,AR,CA,CO,CT,FL,GA,IL,KS,KY,MA,MD,MI,MN,MS,NH,NJ,NM,NM,WI,NC,ND,OH,OK OR,PA,RI,SC,WA,TN,UT,VA,WV

FORM 990, PART VI, SECTION C, LINE 18: THE JEWISH FEDERATIONS OF NORTH AMERICA FORM 990 IS AVAILABLE UPON REQUEST AND ON THE JEWISHFEDERATIONS.ORG WEBSITE.

FORM 990, PART VI, SECTION C, LINE 19: ALL JEWISH FEDERATIONS OF NORTH AMERICA (JFNA) STATEMENTS INCLUDING GOVERNING DOCUMENTS, AUDITED FINANCIAL STATEMENTS, ANNUAL REPORT, MANAGEMENT LETTER, FORM 990, CONFLICT OF INTEREST STATEMENTS AND WHISTLE BLOWER POLICY ARE AVAILABLE AT REQUEST. THE JFNA ANNUAL REPORT AND FORM 990 IS AVAILABLE ON THE JEWISHFEDERATIONS.ORG WEBSITE.

FORM 990, PART XI, LINE 5, CHANGES IN NET ASSETS:

NET UNREALIZED GAINS ON INVESTMENTS: 5,570,907.

Name of the organization THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.

Employer identification number 13-1624240

INVESTMENT EXPENSES:	-173,164.
ADDITIONAL MINIMUM PENSION LIABILITY	2,758,132.
TOTAL TO FORM 990, PART XI, LINE 5	8,155,875.

PART XII LINE 2C

THERE HAS BEEN NO CHANGE IN THE FUNCTION OF THE AUDIT COMMITTEE FROM PRIOR YEARS. THE AUDIT COMMITTEE SHALL BE RESPONSIBLE FOR THE NOMINATION OF THE INDEPENDENT AUDITORS FOR THE ORGANIZATION, FOR THE DETERMINATION OF THE SCOPE OF THEIR AUDIT, FOR THE REVIEW AND EVALUATION OF THEIR REPORTS, FOR REVIEW AND EVALUATION OF THE ADHERENCE OF MANAGEMENT TO ACCOUNTING RULES AND OF THE ACTION TAKEN BY MANAGEMENT IN RESPONSE TO THE AUDITORS' RECOMMENDATIONS, AND FOR THE ENGAGEMENT AND TERMINATION OF THE ENGAGEMENT OF AN INTERNAL AUDITOR IF DEEMED NECESSARY BY THE COMMITTEE OR THE BOARD.

SCHEDULE R PART V LINE 1N

CERTAIN EMPLOYEES HAVE SHARED RESPONSIBILITIES FOR JFNA AND THE RELATED ORGANIZATION UNITED ISRAEL APPEAL.

SCHEDULE R PART V LINE 1Q

JFNA AND THE RELATED ORGANIZATION UNITED ISRAEL APPEAL LIST TRANSFER OF CASH AS EXCHANGE TRANSACTIONS AND ARE NOT LISTED IN REVENUES OR EXPENSES.

PART IV QUESTION 12 PART XI 2A AND 2B

JFNA PREPARED A CONSOLIDATED AUDITED FINANCIAL STATEMENT PREPARED IN ACCORDANCE WITH GAAP. FORM 990 DOES NOT PERMIT PARENT SUBSIDIARY

Name of the organization THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.

Employer identification number 13-1624240

ORGANIZATIONS TO FILE A CONSOLIDATED FORM 990. THEREFORE, JFNA AND ITS WHOLLY OWNED SUBSIDIARY, UNITED ISRAEL APPEAL, INC., ARE REQUIRED TO FILE SEPARATE FORM 990'S.

PART VI, SECTION B, LINE 13

WHISTLE BLOWER POLICY

PROHIBITED ACTIONS

COMMISSION OF ANY OF THE FOLLOWING ACTS WILL BE CONSIDERED CAUSE FOR IMMEDIATE DISCIPLINARY ACTION, INCLUDING BUT NOT LIMITED TO, TERMINATION OF EMPLOYMENT, AND MAY ALSO SUBJECT THE OFFENDER TO CRIMINAL LIABILITY:

1.INTENTIONALLY DESTROYING, ALTERING, MUTILATING, CONCEALING, COVERING UP, FALSIFYING, OR MAKING A FALSE ENTRY IN ANY RECORDS THAT MAY BE CONNECTED TO A MATTER WITHIN THE JURISDICTION OF A FEDERAL AGENCY OR BANKRUPTCY PROCEEDING, IN VIOLATION OF FEDERAL OR STATE LAW OR REGULATIONS.

2.INTENTIONALLY ALTERING, DESTROYING OR CONCEALING A DOCUMENT, OR ATTEMPTING TO DO SO, WITH THE INTENT TO IMPAIR THE DOCUMENT'S AVAILABILITY FOR USE IN AN OFFICIAL PROCEEDING OR OTHERWISE OBSTRUCTING, INFLUENCING OR IMPEDING ANY OFFICIAL PROCEEDING, IN VIOLATION OF FEDERAL OR STATE LAW OR REGULATIONS.

3.FRAUDULENTLY INFLUENCING, COERCING, MANIPULATING, OR MISLEADING ANY INDEPENDENT PUBLIC ACCOUNTANT ENGAGED IN THE PERFORMANCE OF AN AUDIT OF

Name of the organization THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.

Employer identification number 13-1624240

THE FINANCIAL STATEMENTS OF JFNA FOR THE PURPOSE OF RENDERING SUCH FINANCIAL STATEMENTS MISLEADING.

4.DISCHARGING, DEMOTING, SUSPENDING, THREATENING, HARASSING, DISCRIMINATING OR RETALIATING IN ANY MANNER AGAINST ANY EMPLOYEE, BECAUSE OF ANY LAWFUL ACT BY THAT EMPLOYEE WHO:

A)PROVIDES INFORMATION TO OR ASSISTS IN ANY INVESTIGATION BY JFNA OR BY CONGRESS OR BY ANY FEDERAL, STATE OR CITY AGENCY;

B)FILES OR ASSISTS IN ANY ACTION ALLEGING A VIOLATION OF FEDERAL OR STATE LAW OR REGULATIONS; OR

C)KNOWINGLY TAKES ANY ACTION HARMFUL TO ANY PERSON FOR PROVIDING TRUTHFUL INFORMATION TO A LAW ENFORCEMENT OFFICER RELATING TO THE POSSIBLE COMMISSION OF A FEDERAL, STATE OR LOCAL OFFENSE.

REPORTING OF CONCERNS OR COMPLAINTS

JFNA IS COMMITTED TO TAKING ACTION TO PREVENT PROBLEMS AND IMPROPER CONDUCT. JFNA URGES EMPLOYEES AND OTHERS TO COME FORWARD WITH ANY SUCH INFORMATION, WITHOUT REGARD TO THE IDENTITY OR POSITION OF A SUSPECTED OFFENDER. FOR THIS PURPOSE, AN OUTSIDE ORGANIZATION HAS BEEN HIRED TO RECEIVE COMPLAINTS OF SUSPECTED VIOLATIONS.

RETALIATION

JFNA WILL NOT PERMIT ANY NEGATIVE OR ADVERSE ACTIONS TO BE TAKEN AGAINST ANY EMPLOYEE OR INDIVIDUAL WHO IN GOOD FAITH REPORTS A POSSIBLE

Name of the organization THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.

Employer identification number 13-1624240

VIOLATION OF LAW, INCLUDING ANY CONCERNS REGARDING QUESTIONABLE ACCOUNTING OR AUDITING MATTERS, EVEN IF THE REPORT IS MISTAKEN, OR AGAINST ANY EMPLOYEE OR INDIVIDUAL WHO ASSISTS IN THE INVESTIGATION OF A REPORTED VIOLATION. RETALIATION IN ANY FORM WILL NOT BE TOLERATED. ANY ACT OF ALLEGED RETALIATION SHOULD BE REPORTED IMMEDIATELY TO THE HEAD OF THE HUMAN RESOURCES DEPARTMENT; COMPLAINTS WILL BE PROMPTLY INVESTIGATED.

HOW TO REPORT CONCERNS OR COMPLAINTS

EMPLOYEES MAY COMMUNICATE SUSPECTED VIOLATIONS OF LAW OR OTHER FISCAL WRONGDOING, INCLUDING ANY CONCERNS REGARDING QUESTIONABLE ACCOUNTING OR AUDITING MATTERS (INCLUDING DEFICIENCIES IN INTERNAL CONTROLS) OR ALLEGED RETALIATION BY CALLING THE TOLL-FREE TELEPHONE NUMBER (800) 482-3920 IN THE US OR CANADA OR, IN ISRAEL, FROM AN OUTSIDE LINE DIAL 1(800) 94-94-949; A VOICE PROMPT WILL THEN ASSIST YOU IN DIALING THE TOLL-FREE NUMBER. ANOTHER OPTION IS FOR YOU TO ACCESS A CONFIDENTIAL WEBSITE AT HTTPS://SECURE.ETHICSPOINT.COM/DOMAIN/EN/REPORT_CUSTOM.ASP?CLIENTID=139 AND "MAKE A REPORT". BOTH THE TELEPHONE NUMBER AND THE WEBSITE ARE PUBLISHED FOR INTERNAL USE AND ARE HOSTED BY "ETHICSPOINT", AN INDEPENDENT PRIVATE ORGANIZATION WHICH IS NOT AFFILIATED WITH JFNA AND WHICH PROVIDES A CONFIDENTIAL WAY FOR EMPLOYEES TO REPORT CONCERNS OR COMPLAINTS. IN ORDER TO BE BETTER ABLE TO RESPOND TO ANY INFORMATION OR COMPLAINT, WE WOULD PREFER THAT YOU IDENTIFY YOURSELF AND PROVIDE YOUR TELEPHONE NUMBER AND OTHER CONTACT INFORMATION WHEN YOU MAKE THE REPORT. YOU MAY BE ASSURED THAT ANY INFORMATION WILL BE TREATED WITH UTMOST CONFIDENCE. HOWEVER, IF YOU WISH TO REMAIN ANONYMOUS, IT IS NOT NECESSARY THAT YOU GIVE YOUR NAME OR POSITION IN ANY NOTIFICATION AND

Name of the organization THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.

Employer identification number 13-1624240

CALLER ID WILL NOT BE ACTIVATED ON THE LINE.

WHETHER YOU IDENTIFY YOURSELF OR NOT, IN ORDER THAT A PROPER INVESTIGATION CAN BE CONDUCTED, PLEASE PROVIDE AS MUCH INFORMATION AS YOU CAN, SUFFICIENT TO FACILITATE A THOROUGH INVESTIGATION, INCLUDING WHERE AND WHEN THE INCIDENT OCCURRED, NAMES AND TITLES OF THE INDIVIDUALS INVOLVED, AND AS MUCH OTHER DETAIL AS YOU CAN.

A FEW EXAMPLES OF WHAT TO REPORT

ACCOUNTING AND AUDITING MATTERS

THE UNETHICAL SYSTEMATIC RECORDING AND ANALYSIS OF JFNA'S BUSINESS AND/OR FINANCIAL TRANSACTIONS. EXAMPLES INCLUDE MISSTATEMENT OF CONTRIBUTIONS, EXPENSES, ASSETS AND/OR MISAPPLICATIONS OF GENERALLY ACCEPTED ACCOUNTING PRINCIPLES AND WRONGFUL TRANSACTIONS.

CONFLICTS OF INTEREST

A SITUATION IN WHICH AN EMPLOYEE HAS A PRIVATE OR PERSONAL INTEREST SUFFICIENT TO APPEAR TO INFLUENCE THE OBJECTIVE EXERCISE OF HIS/HER OFFICIAL DUTIES. AN EXAMPLE IS IF JNFA HAS ENTERED INTO A CONTRACT FOR A COMPANY'S SERVICES AND A JFNA EMPLOYEE RESPONSIBLE FOR THE ENGAGEMENT HAS FAILED TO INFORM JFNA THAT HE OR SHE HAS A RELATIVE WHO IS A PRINCIPAL IN THAT COMPANY.

FALSIFICATION OF CONTRACTS, REPORTS OR RECORDS

THIS CONSISTS OF ALTERING, FABRICATING, FALSIFYING OR FORGING ALL OR ANY PART OF A DOCUMENT, CONTRACT OR RECORD FOR THE PURPOSE OF GAINING

Name of the organization THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.

Employer identification number 13-1624240

AN ADVANTAGE OR MISREPRESENTING THE VALUE OF THE DOCUMENT, CONTRACT OR RECORDS.

MISCONDUCT

ANY INTENTIONAL WRONGDOING ON THE PART OF A JFNA EMPLOYEE THAT IS A DELIBERATE VIOLATION OF LAW OR FISCAL POLICY.

CONFIDENTIALITY

JFNA WILL TREAT ALL COMMUNICATIONS UNDER THIS POLICY IN A CONFIDENTIAL MANNER, EXCEPT TO THE EXTENT NECESSARY (1) TO CONDUCT A COMPLETE AND FAIR INVESTIGATION, OR (2) FOR REVIEW OF JFNA OPERATIONS BY JFNA'S BOARD OF DIRECTORS, ITS AUDIT COMMITTEE, THE INDEPENDENT PUBLIC ACCOUNTANTS AND JFNA'S COUNSEL.

PART VIII, LINES 11A AND 11B AND PART IX LINES 24A AND 24E

JFNA RECEIVES DONATIONS FOR OTHER ORGANIZATIONS WHICH ARE NOT INCLUDED AS REVENUE IN PART VIII LINE 1 STATEMENT OF REVENUE OR GRANTS PART IX LINE 1 OF FORM 990 BECAUSE SUCH ITEMS ARE ACCOUNTED FOR AS AGENCY TRANSACTIONS IN JFNA'S CONSOLIDATED AUDITED FINANCIAL STATEMENTS PURSUANT TO SFAS 136, "TRANSFERS OF ASSETS TO A NOT-FOR-PROFIT ORGANIZATION OR CHARITABLE TRUST THAT RAISES OR HOLDS CONTRIBUTIONS FOR OTHERS". FOR FISCAL YEAR JUNE 30, 2011, REVENUES AND GRANTS AMOUNTED TO $75,764,000 AND $76,739,000 RESPECTIVELY.

SCHEDULE R (Form 990)
Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047
2010
Open to Public Inspection

Name of the organization: THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.

Employer identification number: 13-1624240

Part I **Identification of Disregarded Entities** (Complete if the organization answered "Yes" to Form 990, Part IV, line 33.)

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
JFBP LLC - 35-2221732 25 BROADWAY NEW YORK, NY 10004	FACILITATES THE ISSUANCE OF TAX-EXEMPT BONDS BY FED. AND THEIR AFFILIATES	NEW YORK			NA

Part II **Identification of Related Tax-Exempt Organizations** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	No
UNITED ISRAEL APPEAL,INC. - 13-1760102 25 BROADWAY, SUITE 1700 NEW YORK, NY 10004	ADMINISTERS/SUPERVISES FUNDS ALLOC FOR PHILANTHROPIC PURPOSES	NEW YORK	501(C)(3)	7	THE JEWISH FEDERATIONS OF NORTH AMERICA,		X

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2010

032161
12-21-10 LHA

Part III **Identification of Related Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership

Part V **Transactions With Related Organizations** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35, 35a, or 36.)

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

			Yes	No
1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a	Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties or **(iv)** rent from a controlled entity	1a		X
b	Gift, grant, or capital contribution to other organization(s)	1b		X
c	Gift, grant, or capital contribution from other organization(s)	1c		X
d	Loans or loan guarantees to or for other organization(s)	1d	X	
e	Loans or loan guarantees by other organization(s)	1e		X
f	Sale of assets to other organization(s)	1f		X
g	Purchase of assets from other organization(s)	1g		X
h	Exchange of assets	1h		X
i	Lease of facilities, equipment, or other assets to other organization(s)	1i		X
j	Lease of facilities, equipment, or other assets from other organization(s)	1j		X
k	Performance of services or membership or fundraising solicitations for other organization(s)	1k		X
l	Performance of services or membership or fundraising solicitations by other organization(s)	1l		X
m	Sharing of facilities, equipment, mailing lists, or other assets	1m	X	
n	Sharing of paid employees	1n	X	
o	Reimbursement paid to other organization for expenses	1o		X
p	Reimbursement paid by other organization for expenses	1p		X
q	Other transfer of cash or property to other organization(s)	1q	X	
r	Other transfer of cash or property from other organization(s)	1r		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of other organization	**(b)** Transaction type (a-r)	**(c)** Amount involved	**(d)** Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Part VI **Unrelated Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" to Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Are all partners section 501(c)(3) organizations?		(e) Share of end-of-year assets	(f) Disproportionate allocations?		(g) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(h) General or managing partner?	
			Yes	No		Yes	No		Yes	No

Part VII Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule R (see instructions).