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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

2005

Open to Public Inspection

A For the 2005 calendar year, or tax year beginning **SEP 1, 2005** and ending **AUG 31, 2006****B** Check if applicable:

- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type See Specific Instructions

C Name of organization**PASSOVER LEAGUE OF PHILADELPHIA****C/O LAPENSOHN ACCOUNTING PROF., LLC**

Number and street (or P.O. box if mail is not delivered to street address)

121 SOUTH BROAD STREET, 5TH FLOOR

City or town, state or country, and ZIP + 4

PHILADELPHIA, PA 19107-4544**D** Employer identification number**23-6267034****E** Telephone number**215 985-9000****F** Accounting method☐ Cash ☒ Accrual

Other (specify) ▶

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

H and **I** are not applicable to section 527 organizations.**H(a)** Is this a group return for affiliates? ☐ Yes ☒ No**H(b)** If "Yes," enter number of affiliates ▶ **N/A****H(c)** Are all affiliates included? **N/A** ☐ Yes ☐ No (If "No," attach a list.)**H(d)** Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No**I** Group Exemption Number ▶ **N/A****M** Check ☒ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).**G** Website: **WWW.PASSOVERLEAGUE.ORG****J** Organization type (check only one) ☒ 501(c) (3) (insert no) ☐ 4947(a)(1) or ☐ 527**K** Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization chooses to file a return, be sure to file a complete return. Some states require a complete return.**L** Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **163,087.****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances**

Revenue	1	Contributions, gifts, grants, and similar amounts received:				
	a	Direct public support	1a	44,818.		
	b	Indirect public support	1b			
	c	Government contributions (grants)	1c			
	d	Total (add lines 1a through 1c) (cash \$ 44,818. noncash \$)	1d	44,818.		
	2	Program service revenue including government fees and contracts (from Part VII, line 2)	2			
	3	Membership dues and assessments	3			
	4	Interest on savings and temporary cash investments	4	2,251.		
	5	Dividends and interest from securities	5	13,563.		
	6a	Gross rents	6a			
Expenses	b	Less: rental expenses				
	c	Net rental income or (loss) (subtract line 6b from line 6a)	6c			
	7	Other investment income (describe: CAPITAL GAIN DISTRIBUTIONS)	7	2,000.		
	8a	Gross amount from sales of assets other than inventory	(A) Securities	100,455.	8a	
	b	Less: cost or other basis and sales expenses	100,000.	8b		
	c	Gain or (loss) (attach schedule)	455.	8c		
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))	STMT 1	8d	455.	
	9	Special events and activities (attach schedule). If any amount is from gaming, check here ☐				
	a	Gross revenue (not including \$ of contributions reported on line 1a)	9a			
	b	Less: direct expenses other than fundraising expenses	9b			
Net Assets	c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c			
	10a	Gross sales of inventory, less returns and allowances	10a			
	b	Less: cost of goods sold	10b			
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c			
	11	Other revenue (from Part VII, line 103)	11			
	12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	63,087.		
	13	Program services (from line 44, column (B))	13	37,350.		
	14	Management and general (from line 44, column (C))	14	15,477.		
	15	Fundraising (from line 44, column (D))	15			
	16	Payments to affiliates (attach schedule)	16			
Net Assets	17	Total expenses (add lines 16 and 44, column (A))	17	52,827.		
	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	10,260.		
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	266,193.		
	20	Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 2	20	<4,941.>		
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	271,512.		

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02-03-06

LHA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2005)

PASSOVER LEAGUE OF PHILADELPHIA

Form 990 (2005)

C/O LAPENSOHN ACCOUNTING PROF., LLC

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Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) (cash \$ <u>37,350.</u> noncash \$ <u>0.</u> If this amount includes foreign grants, check here ☐	22 37,350.	37,350.		
23 Specific assistance to individuals (attach schedule)	23			
24 Benefits paid to or for members (attach schedule)	24			
25 Compensation of officers, directors, etc	25 0.	0.	0.	0.
26 Other salaries and wages	26			
27 Pension plan contributions	27			
28 Other employee benefits	28			
29 Payroll taxes	29			
30 Professional fundraising fees	30			
31 Accounting fees	31 4,118.		4,118.	
32 Legal fees	32			
33 Supplies	33 50.		50.	
34 Telephone	34			
35 Postage and shipping	35 74.		74.	
36 Occupancy	36 8,800.		8,800.	
37 Equipment rental and maintenance	37			
38 Printing and publications	38 739.		739.	
39 Travel	39			
40 Conferences, conventions, and meetings	40 261.		261.	
41 Interest	41			
42 Depreciation, depletion, etc. (attach schedule)	42			
43 Other expenses not covered above (itemize)				
a BANK CHARGES	43a 5.		5.	
b INSURANCE	43b 1,430.		1,430.	
c	43c			
d	43d			
e	43e			
f	43f			
g	43g			
44 Total functional expenses. Add lines 22 through 43. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44 52,827.	37,350.	15,477.	0.

Joint Costs. Check ☐ if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ N/A ; (ii) the amount allocated to Program services \$ N/A ;

(iii) the amount allocated to Management and general \$ N/A ; and (iv) the amount allocated to Fundraising \$ N/A

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Part III Statement of Program Service Accomplishments (See the instructions.)

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? ►		Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
PROVIDE SEDERS AND FOOD BASKETS FOR DISDAVANTAGED PEOPLE		
All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)		
a	PROVIDE SEDERS FOR DISADVANTAGE PEOPLE IN AND AROUND THE PHILADELPHIA AREA	
(Grants and allocations \$) If this amount includes foreign grants, check here ► ☐		36,750.
b	PROVIDE DISADVANTAGED PEOPLE WITH FOOD BASKETS FOR PASSOVER	
(Grants and allocations \$) If this amount includes foreign grants, check here ► ☐		600.
c		
(Grants and allocations \$) If this amount includes foreign grants, check here ► ☐		
d		
(Grants and allocations \$) If this amount includes foreign grants, check here ► ☐		
e	Other program services (attach schedule)	
(Grants and allocations \$) If this amount includes foreign grants, check here ► ☐		
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)	37,350.

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Part IV Balance Sheets (See the instructions.)**Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only

		(A) Beginning of year		(B) End of year
Assets	45 Cash - non-interest-bearing	507.	45	499.
	46 Savings and temporary cash investments	7,274.	46	10,881.
	47 a Accounts receivable	47a		
	b Less: allowance for doubtful accounts	47b	47c	
	48 a Pledges receivable	48a		
	b Less: allowance for doubtful accounts	48b	48c	
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees		50	
	51 a Other notes and loans receivable	51a		
	b Less: allowance for doubtful accounts	51b	51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	
	54 Investments - securities	☐ Cost ☐ FMV	54	
	55 a Investments - land, buildings, and equipment basis	55a		
	b Less accumulated depreciation	55b	55c	
56 Investments - other	SEE STATEMENT 3	258,412.	56	260,132.
57 a Land, buildings, and equipment basis	57a			
b Less accumulated depreciation	57b	57c		
58 Other assets (describe ▶ _____)		58		
59 Total assets (must equal line 74). Add lines 45 through 58	266,193.	59	271,512.	
Liabilities	60 Accounts payable and accrued expenses		60	
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees		63	
	64 a Tax-exempt bond liabilities		64a	
	b Mortgages and other notes payable		64b	
	65 Other liabilities (describe ▶ _____)		65	
66 Total liabilities. Add lines 60 through 65	0.	66	0.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☒ and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted	266,193.	67	271,512.
	68 Temporarily restricted		68	
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here ☐ and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)	266,193.	73	271,512.	
74 Total liabilities and net assets/fund balances. Add lines 66 and 73	266,193.	74	271,512.	

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Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return (See the instructions.)

a Total revenue, gains, and other support per audited financial statements		a	N/A
b Amounts included on line a but not on Part I, line 12:			
1 Net unrealized gains on investments	b1		
2 Donated services and use of facilities	b2		
3 Recoveries of prior year grants	b3		
4 Other (specify):	b4		
Add lines b1 through b4		b	
c Subtract line b from line a		c	
d Amounts included on Part I, line 12, but not on line a :			
1 Investment expenses not included on Part I, line 6b	d1		
2 Other (specify):	d2		
Add lines d1 and d2		d	
e Total revenue (Part I, line 12) Add lines c and d		e	

Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

a Total expenses and losses per audited financial statements		a	N/A
b Amounts included on line a but not on Part I, line 17:			
1 Donated services and use of facilities	b1		
2 Prior year adjustments reported on Part I, line 20	b2		
3 Losses reported on Part I, line 20	b3		
4 Other (specify):	b4		
Add lines b1 through b4		b	
c Subtract line b from line a		c	
d Amounts included on Part I, line 17, but not on line a :			
1 Investment expenses not included on Part I, line 6b	d1		
2 Other (specify):	d2		
Add lines d1 and d2		d	
e Total expenses (Part I, line 17) Add lines c and d		e	

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
PAUL PERLSTEIN, ESQUIRE 4013 SMOKE ROAD DOYLESTOWN, PA 18901	PRESIDENT	0.00	0.	0.
MARC FELLER, ESQUIRE C/O DILWORTH PAXSON, 1735 MARKET ST. PHILADELPHIA, PA 19103	VICE PRESIDENT	0.00	0.	0.
ROBERTA ESCOURT 8347 ALGON AVENUE PHILADELPHIA, PA 19152	VICE PRESIDENT	0.00	0.	0.
RICHARD CHAITT 1464 WINDSOR PARK LANE HAVERTOWN, PA 19083	SECRETARY	0.00	0.	0.
FRANK BRODSKY 106 MCCLENAGHAN MILL ROAD WYNNEWOOD, PA 19096	TREASURER	0.00	0.	0.

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Yes	No
-----	----

0

75b

75c

75d

X

(A) Name and address

(B) Loans and Advances

(C) Compensation

(D) Contributions to employee benefit plans & deferred compensation plans

(E) Expense account and other allowances

Yes	No
-----	----

76

77

78a

N/A

78b

79

80a

N/A

| 81a

81b

b Did the organization file **Form 1120-POL** for this year?

PASSOVER LEAGUE OF PHILADELPHIA
C/O LAPENSOHN ACCOUNTING PROF., LLC

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Part VI Other Information (continued)		Yes	No
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X
b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)		82b	
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85a	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	85b	
If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.			
c	Dues, assessments, and similar amounts from members	85c	N/A
d	Section 162(e) lobbying and political expenditures	85d	N/A
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
86	501(c)(7) organizations. Enter. a Initiation fees and capital contributions included on line 12	86a	N/A
b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87	501(c)(12) organizations Enter. a Gross income from members or shareholders	87a	N/A
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	X
89 a	501(c)(3) organizations Enter: Amount of tax imposed on the organization during the year under: section 4911 0.; section 4912 0.; section 4955 0.		
b	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	X
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0.
d	Enter Amount of tax on line 89c, above, reimbursed by the organization		0.
90 a	List the states with which a copy of this return is filed	90b	0
b	Number of employees employed in the pay period that includes March 12, 2005		
91 a	The books are in care of	91b	X
Located at			
Telephone no.		91c	X
ZIP + 4			
b	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)? If "Yes," enter the name of the foreign country	91b	X
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			
c	At any time during the calendar year, did the organization maintain an office outside of the United States? If "Yes," enter the name of the foreign country	91c	X
Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here			
and enter the amount of tax-exempt interest received or accrued during the tax year		92	N/A

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PASSOVER LEAGUE OF PHILADELPHIA

Form 990 (2005)

C/O LAPENSOHN ACCOUNTING PROF., LLC

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Part VII Analysis of Income-Producing Activities (See the instructions.)**Note:** Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue:					
a					
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	2,251.	
96 Dividends and interest from securities			14	13,563.	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income			14	2,000.	
100 Gain or (loss) from sales of assets other than inventory			14	455.	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0.		18,269.	0.
105 Total (add line 104, columns (B), (D), and (E))					18,269.

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See the instructions.)

Line No. Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).

N/A

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No**Note:** If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

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

Signature of officer: Howard C. Lapensohn Date: 6/14/11 Type or print name and title: HOWARD C. LAPENSOHN, CPA

Paid Preparer's Use Only Preparer's signature: [Signature] Date: 6/14/11 Check if self-employed: ☐ Preparer's SSN or PTIN: P01440641

Firm's name (or yours if self-employed), address, and ZIP + 4: LAPENSOHN ACCOUNTING PROFESSIONALS, LLC
121 SOUTH BROAD ST. 5TH FLOOR
PHILADELPHIA, PA 19107-4544

EIN: Phone no.: 215-985-9000

Form 990 (2005)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information-(See separate instructions.)

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No 1545-0047

2005

Name of the organization **PASSOVER LEAGUE OF PHILADELPHIA**
C/O LAPENSOHN ACCOUNTING PROF., LLC

Employer identification number
23 6267034

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$50,000	0			

Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services	0	

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services

(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of other contractors receiving over \$50,000 for other services	0	

PASSOVER LEAGUE OF PHILADELPHIA

Schedule A (Form 990 or 990-EZ) 2005 **C/O LAPENSOHN ACCOUNTING PROF., LLC**

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Part III Statements About Activities (See page 2 of the instructions.)

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ _____ \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)	1	X
Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
a Sale, exchange, or leasing of property?	2a	X
b Lending of money or other extension of credit?	2b	X
c Furnishing of goods, services, or facilities?	2c	X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	X
e Transfer of any part of its income or assets?	2e	X
3 a Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.)	3a	X
b Do you have a section 403(b) annuity plan for your employees?	3b	X
c During the year, did the organization receive a contribution of qualified real property interest under section 170(h)?	3c	X
4 a Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4a	X
b Do you provide credit counseling, debt management, credit repair, or debt negotiation services?	4b	X

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)

The organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

5	☐	A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
6	☐	A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
7	☐	A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
8	☐	A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
9	☐	A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ► _____
10	☐	An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the Support Schedule in Part IV-A.)
11a	☐	An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
11b	☐	A community trust. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
12	☒	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 charitable, etc., 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). (Also complete the Support Schedule in Part IV-A.)
13	☐	An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) sections 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). Check the box that describes the type of supporting organization: ► ☐ Type 1 ☐ Type 2 ☐ Type 3

Provide the following information about the supported organizations. (See page 6 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 6 of the instructions.)

523111
02-03-08

Schedule A (Form 990 or 990-EZ) 2005

PASSOVER LEAGUE OF PHILADELPHIA

Schedule A (Form 990 or 990-EZ) 2005 **C/O LAPENSOHN ACCOUNTING PROF., LLC** **23-6267034** Page 3

Part IV-A **Support Schedule** (Complete only if you checked a box on line 10, 11, or 12.) **Use cash method of accounting.**
Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	41,151.	37,399.	35,737.	29,942.	144,229.
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	14,444.	14,142.	15,255.	18,306.	62,147.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	55,595.	51,541.	50,992.	48,248.	206,376.
24 Line 23 minus line 17	55,595.	51,541.	50,992.	48,248.	206,376.
25 Enter 1% of line 23	556.	515.	510.	482.	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24.					N/A
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2001 through 2004 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					N/A
c Total support for section 509(a)(1) test: Enter line 24, column (e)					N/A
d Add: Amounts from column (e) for lines: 18 _____ 19 _____ 22 _____ 26b _____					N/A
e Public support (line 26c minus line 26d total)					N/A
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					N/A %
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: (2004) 0. (2003) 0. (2002) 0. (2001) 0.					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: (2004) 0. (2003) 0. (2002) 0. (2001) 0.					
c Add: Amounts from column (e) for lines: 15 144,229. 16 _____ 17 _____ 20 _____ 21 _____					144,229.
d Add: Line 27a total 0. and line 27b total 0.					0.
e Public support (line 27c total minus line 27d total)					144,229.
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)					206,376.
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					69.8865%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					30.1135%

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2001 through 2004, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

PASSOVER LEAGUE OF PHILADELPHIA

Schedule A (Form 990 or 990-EZ) 2005 C/O LAPENSOHN ACCOUNTING PROF., LLC

23-6267034 Page 4

Part V Private School Questionnaire (See page 7 of the instructions.)

N/A

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29	
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30	
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)	31	
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
d Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)	32d	
33 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?	33a	
b Admissions policies?	33b	
c Employment of faculty or administrative staff?	33c	
d Scholarships or other financial assistance?	33d	
e Educational policies?	33e	
f Use of facilities?	33f	
g Athletic programs?	33g	
h Other extracurricular activities? If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)	33h	
34 a Does the organization receive any financial aid or assistance from a governmental agency?	34a	
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.	34b	
35 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation	35	

Schedule A (Form 990 or 990-EZ) 2005

PASSOVER LEAGUE OF PHILADELPHIA

Schedule A (Form 990 or 990-EZ) 2005 C/O LAPENSOHN ACCOUNTING PROF., LLC

23-6267034 Page 5

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions.)

N/A

(To be completed ONLY by an eligible organization that filed Form 5768)

Check ☐ a ☐ if the organization belongs to an affiliated group.Check ☐ b ☐ if you checked "a" and "limited control" provisions apply.**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred.)

(a)
Affiliated group
totals(b)
To be completed for ALL
electing organizations

N/A

36 Total lobbying expenditures to influence public opinion (grassroots lobbying)

36

37 Total lobbying expenditures to influence a legislative body (direct lobbying)

37

38 Total lobbying expenditures (add lines 36 and 37)

38

39 Other exempt purpose expenditures

39

40 Total exempt purpose expenditures (add lines 38 and 39)

40

41 Lobbying nontaxable amount. Enter the amount from the following table -

If the amount on line 40 is -

The lobbying nontaxable amount is -

Not over \$500,000

20% of the amount on line 40

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

41

42 Grassroots nontaxable amount (enter 25% of line 41)

42

43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36

43

44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38

44

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.**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 45 through 50 on page 11 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
45 Lobbying nontaxable amount					0.
46 Lobbying ceiling amount (150% of line 45(e))					0.
47 Total lobbying expenditures					0.
48 Grassroots nontaxable amount					0.
49 Grassroots ceiling amount (150% of line 48(e))					0.
50 Grassroots lobbying expenditures					0.

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.)

N/A

During the year, did the organization attempt to influence 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 c through h.)
- 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 other means
- i Total lobbying expenditures (Add lines c through h.)

Yes	No	Amount
		0.

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

FORM 990	GAIN (LOSS) FROM PUBLICLY TRADED SECURITIES	STATEMENT	1
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DESCRIPTION	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	NET GAIN OR (LOSS)
DISCOVER BANK CD	30,000.	30,000.	0.	0.
BANCWEST CAP	5,000.	5,000.	0.	0.
MCI INC	441.	0.	0.	441.
WASHINGTON MUTUAL CD	25,000.	25,000.	0.	0.
CUSTODIAL TRUST CD	30,000.	30,000.	0.	0.
CUSTODIAL TRUST CD	10,000.	10,000.	0.	0.
VERIZON - CASH IN LIEU	14.	0.	0.	14.
TO FORM 990, PART I, LINE 8	100,455.	100,000.	0.	455.

FORM 990	OTHER CHANGES IN NET ASSETS OR FUND BALANCES	STATEMENT	2
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DESCRIPTION	AMOUNT
UNREALIZED LOSS ON INVESTMENTS	<4,941.>
TOTAL TO FORM 990, PART I, LINE 20	<4,941.>

FORM 990	OTHER INVESTMENTS	STATEMENT	3
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DESCRIPTION	VALUATION METHOD	AMOUNT
OTHER - SEE ATTACHED	MARKET VALUE	260,132.
TOTAL TO FORM 990, PART IV, LINE 56, COLUMN B		260,132.

PASSEVER LEAGUE OF PHILADELPHIA
FORM: 990-0608
YEAR ENDED AUGUST 31, 2006
EIN: 23-6267034

Page 4, Line 56 - Investments

SECURITY	# of SHS	RATE	MATURITY	COST	MARKET VALUE
Preferred Stock					
Toledo Edison Company	200	2 37%	N/A	5,500	5,952
General Motors Corp Preferred	400	7 25%	N/A	10,000	7,144
				<u>15,500</u>	<u>13,096</u>
Common Stock					
Five Star Quality Care	10	N/A	N/A	73	103
Senior HSG PPTY TR	50	N/A	N/A	747	1,018
HRPT Properties Trust	500	N/A	N/A	9,895	5,800
Venzon	92	N/A	N/A	9,839	3,237
Bank of Amencia Corp	90	N/A	N/A	4,238	4,632
				<u>24,792</u>	<u>14,789</u>
Bonds and Notes					
GNMA Pool - 007922	35000	7 50%	09/15/05	-	-
GNMA Pool - 010178	50000	8 25%	05/15/06	-	-
GNMA Pool - 009113	25000	8 00%	12/15/05	-	-
GNMA Pool - 012438X	25000	8 00%	10/15/06	-	-
				<u>-</u>	<u>\$0</u>
Other					
Davis NY Venture Fund - Class B	271 639	N/A	N/A	8,155	9,173
Blackrock Core BD TR BEN INT	350	N/A	N/A	5,250	4,406
Bank HAPOLIM B M CD	25000	N/A	11/09/06	25,000	25,000
Putnam Investment Funds - Growth Opp Class B	259 395	N/A	N/A	7,502	3,211
Putnam High Yield Trust II Class B	1219 73	N/A	N/A	10,391	9,563
Franklin High Income Trust Age Fund Class A	22297 081	N/A	N/A	63,253	46,378
Dryden High Yield Fund-CL A	6104 651	N/A	N/A	38,284	34,613
Prudential Jennison Equity Opportunity Fund Class B	199 479	N/A	N/A	3,124	3,198
Seligman High Yield Fund - Class B	4654 881	N/A	N/A	26,752	15,315
Strategic Partners Oppty FDS - Mid Cap Value Cl B	820 5690	N/A	N/A	13,556	13,449
Delaware Group Delchester High Yield Bond Fund C	13746 475	N/A	N/A	85,755	45,501
Nuveen	400	N/A	N/A	4,878	5,364
Davis NY Venture Fund - Class A	482 633	N/A	N/A	15,911	17,076
				<u>307,811</u>	<u>232,247</u>
				<u>\$348,103</u>	<u>260,132</u>
DELAWARE GROUP				85,755	45,501
PRUDENTIAL				41,408	37,811
FRANKLIN FUND				63,253	46,378
GNMA				-	-
OTHER SECURITIES				<u>157,687</u>	<u>130,442</u>
				<u>348,103</u>	<u>260,132</u>



COMMONWEALTH OF PENNSYLVANIA
GOVERNOR'S OFFICE OF GENERAL COUNSEL
DEPARTMENT OF STATE
OFFICE OF CHIEF COUNSEL
302 NORTH OFFICE BUILDING
HARRISBURG, PA 17120

Christal Pike-Nase
Assistant Counsel

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FAX (717) 787-1734
E-Mail: cpikenase@state.pa.us
Department's Website: www.dos.state.pa.us

April 9, 2002

Howard C. Lapensohn, Certified Public Accountant
Accredited Personal Financial Specialist,
President
Lapensohn & Associates
1530 Chestnut Street, Suite 500
Philadelphia, PA 19102-2742

Dear Mr. Lapensohn:

I have been requested to respond to your March 26, 2002 letter addressed to Mr. Karl Emerson, Director of the Department of State's Bureau of Charitable Organizations, requesting a letter confirming that our Office has determined that the Passover League of Philadelphia (League) would be classified as a religious organization and is, thus, exempt from the filing requirements of the Solicitation of Funds for Charitable Purposes Act (Act), 10 P.S. § 162.1 et seq. I serve as an Assistant Counsel to the Department of State's Office of Chief Counsel and as Counsel to the Bureau of Charitable Organizations.

Our Office does not issue advisory opinions or rulings. However, based on a review of the documentation that you submitted regarding the League, our Office has concluded that the League would qualify for the exemption for the following major reasons: 1) the League is tax-exempt under the Internal Revenue Code, 2) no part of the League's net income inures to the direct benefit of any individual; 3) the League's conduct is primarily supported by funds solicited from its own membership or previous donors; 4) the League is organized and operated exclusively for religious purposes, 5) the particular religious beliefs of the League are truly and sincerely held, and 6) the practices and rituals associated with the League's religious belief or creed are not illegal or contrary to clearly defined public policy.

I am pleased to have been of assistance to you. Thank you for your attention to this matter.

Sincerely,

Christal Pike Nase

Christal Pike-Nase
Assistant Counsel
Department of State

cc Mr. Karl E. Emerson, Director,
Bureau of Charitable Organizations