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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)	OMB No 1545-0047
	The organization may have to use a copy of this return to satisfy state reporting requirements	2008 Open to Public Inspection

A For the 2008 calendar year, or tax year beginning 06-01-2008 and ending 05-31-2009		C Name of organization JEWISH FEDERATION APARTMENTS INC		D Employer identification number 38-1873419	
B Check if applicable ☐ Address change ☐ Name change ☐ Initial return ☐ Termination ☐ Amended return ☐ Application pending		Please use IRS label or print or type. See Specific Instructions.		E Telephone number (248) 967-4240	
		F Name and address of Principal Officer MARSHA GOLDSMITH-KAMIN 15000 WEST TEN MILE ROAD OAK PARK, MI 48237		G Gross receipts \$ 5,226,018	
I Tax-exempt status ☒ 501(c) (3) (insert no) ☐ 4947(a)(1) or ☐ 527		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)	
J Web site: WWW JSLMI ORG		H(c) Group Exemption Number			
K Type of organization ☒ Corporation ☐ trust ☐ association ☐ other		L Year of Formation 1968		M State of legal domicile MI	

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities JEWISH APARTMENTS & SERVICES IS DEDICATED TO PROVIDING SAFE AND AFFORDABLE HOUSING AND RELATED SERVICES TO OLDER ADULTS WITHIN A JEWISH COMMUNAL ENVIRONMENT IN ORDER TO PROMOTE INDEPENDENCE AND THE HIGHEST POSSIBLE QUALITY OF LIFE			
	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its assets			
	3	Number of voting members of the governing body (Part VI, line 1a)	56	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	53	
	5	Total number of employees (Part V, line 2a)	164	
	6	Total number of volunteers (estimate if necessary)	0	
	7a	Total gross unrelated business revenue from Part VIII, line 12, column (C)	12,453	
	7b	Net unrelated business taxable income from Form 990-T, line 34	11,453	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	2,090,620	935,596
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,132,886	4,197,917
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	30,268	8,182
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	54,628	84,323
			4,308,402	5,226,018
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	1,173,982	1,890,286
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
	b	(Total fundraising expenses, Part IX, column (D), line 25 ⁰)		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	3,892,513	3,846,688
	18	Total expenses—add lines 13–17 (must equal Part IX, line 25, column (A))	5,066,495	5,736,974
	19	Revenue less expenses Subtract line 18 from line 12	-758,093	-510,956
	Net Assets or Fund Balances			Beginning of Year
20		Total assets (Part X, line 16)	8,531,031	7,778,397
21		Total liabilities (Part X, line 26)	4,176,533	4,105,226
22		Net assets or fund balances Subtract line 21 from line 20	4,354,498	3,673,171

Part II Signature Block

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		2010-02-03 Date		
	MEMBER EXECUTIVE DIRECTOR Type or print name and title				
Paid Preparer's Use Only	Preparer's signature		Date	Check if self-employed ☐	Preparer's PTIN (See Gen Inst)
	Firm's name (or yours if self-employed), address, and ZIP + 4 PLANTE & MORAN PLLC PO BOX 307 SOUTHFIELD, MI 480370307		EIN		
			Phone no (248) 352-2500		

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

Part III

Statement of Program Service Accomplishments (See the instructions.)

1

Briefly describe the organization’s mission

JEWISH APARTMENTS & SERVICES IS DEDICATED TO PROVIDING SAFE AND AFFORDABLE HOUSING AND RELATED SERVICES TO OLDER ADULTS WITHIN A JEWISH COMMUNAL ENVIRONMENT IN ORDER TO PROMATE INDEPENDENCE AND THE HIGHEST POSSIBLE QUALITY OF LIFE

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

YesNo

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?

YesNo

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 (4) organizations and 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 \$

4,894,818

including grants of \$

) (Revenue \$

2,307,316)

PROVIDES 267 AFFORDABLE APARTMENTS TO ELDERLY PERSONS THE PROGRAM ALSO PROVIDES SUPPORT SERVICES, INCLUDING MEALS, ACTIVITIES AND PERSONAL SERVICES

4b

(Code

) (Expenses \$

221,167

including grants of \$

) (Revenue \$

221,167)

RESIDENT SERVICES COORDINATOR - SERVICE COORDINATORS ARE AN INTEGRAL PART OF RESIDENTIAL COMMUNITIES THAT HOUSE FAMILIES, ELDERS AND PERSONS WITH DISABILITIES THEY LINK RESIDENTS WITH SUPPORTIVE SERVICES ALLOWING THEM TO MAINTAIN SELF SUFFICIENCY IN THEIR HOMES SOME OF THE TYPICAL SERVICES ARRANGED ON BEHALF OF RESIDENTS INCLUDE MEALS, TRANSPORTATION, HEALTH CARE AND HOMEMAKING AS WELL AS OTHER HEALTH AND SUPPORTIVE SERVICES SERVICE COORDINATORS ALSO PROVIDE GROUP SUPPORTIVE INTERVENTIONS, ONGOING BRIEF COUNSELING AND CRISIS INTERVENTION FOR RESIDENTS, FAMILIES AND THE GREATER COMMUNITY

4c

(Code

) (Expenses \$

including grants of \$

) (Revenue \$

)

4d

Other program services (Describe in Schedule O)
(Expenses \$ including grants of \$) (Revenue \$)

4e

Total program service expenses \$ 5,115,985 Must equal Part IX, Line 25, column (B).

Form 990 (2008)

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)? <i>If "Yes," complete Schedule A</i> 	1	Yes
2	Is the organization required to complete Schedule B, Schedule of Contributors? 	2	Yes
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	No
4	Section 501(c)(3) organizations Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>	4	No
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i>	5	
6	Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> 	6	No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> 	8	No
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? <i>If "Yes," complete Schedule D, Part IV</i> 	9	No
10	Did the organization hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> 	10	No
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? <i>If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i> 	11	Yes
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i> 	12	No
13	Is the organization a school as described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	No
14a	Did the organization maintain an office, employees, or agents outside of the U S?	14a	No
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U S? <i>If "Yes," complete Schedule F, Part I</i>	14b	No
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? <i>If "Yes," complete Schedule F, Part II</i>	15	No
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? <i>If "Yes," complete Schedule F, Part III</i>	16	No
17	Did the organization report more than \$15,000 on Part IX, column (A), line 11e? <i>If "Yes," complete Schedule G, Part I</i>	17	No
18	Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18	No
19	Did the organization report more than \$15,000 on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	No
20	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>	20	No
21	Did the organization report more than \$5,000 on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	No
22	Did the organization report more than \$5,000 on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? <i>If "Yes," complete Schedule J</i> 	23	Yes
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? <i>If "Yes," answer questions 24b–24d and complete Schedule K. If "No," go to question 25</i>	24a	No
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? <i>If "Yes," complete Schedule L, Part I</i>	25a	No
b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? <i>If "Yes," complete Schedule L, Part I</i>	25b	No
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? <i>If "Yes," complete Schedule L, Part II</i>	26	No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>	27	No

Part IV

Checklist of Required Schedules (Continued)

		Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee		
a	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 other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV		No
b	Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV		No
c	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," complete Schedule L, Part IV		No
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		No
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	Yes	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		No
36	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		No
37	Did the organization conduct more than 5 percent 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		No

Part V

Statements Regarding Other IRS Filings and Tax Compliance

			Yes	No
1a	Enter the number reported in Box 3 of Form 1096, <i>Annual Summary and Transmittal of U.S. Information Returns</i> . Enter -0- if not applicable	1a4		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		No
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return	2a164		
b	If at least one is reported in 2a, did the organization file all required federal employment tax returns? . . . Note: <i>If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return.</i>	2b		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a	Yes	
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	Yes	
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		No
b	If "Yes," enter the name of the foreign country _____ See the instructions for exceptions and 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		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		No
c	If "Yes," to 5a or 5b, did the organization file Form 8886-T, <i>Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction</i> ?	5c		
6a	Did the organization solicit any contributions that were not tax deductible?	6a		No
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 provide goods or services in exchange for any quid pro quo contribution of \$75 or more?	7a		No
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		No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . .	7f		No
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g		No
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h		No
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8		
9	Section 501(c)(3) and other 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		

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)
Section A. Governing Body and Management

For each "Yes" response to lines 2-7 below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

		Yes	No
1a	Enter the number of voting members of the governing body		
1b	Enter the number of voting members that are independent		
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?		No
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?		No
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		No
5	Did the organization become aware during the year of a material diversion of the organization's assets?		No
6	Does the organization have members or stockholders?		No
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		No
7b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
8a	the governing body?	Yes	
8b	each committee with authority to act on behalf of the governing body?	Yes	
9a	Does the organization have local chapters, branches, or affiliates?	Yes	
9b	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?	Yes	
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	Yes	
11	Is there any officer, director or 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		No

Section B. Policies

		Yes	No
12a	Does the organization have a written conflict of interest policy? If "No", go to line 13	Yes	
12b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	Yes	
12c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	Yes	
13	Does the organization have a written whistleblower policy?	Yes	
14	Does the organization have a written document retention and destruction policy?	Yes	
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		
15a	The organization's CEO, Executive Director, or top management official?	Yes	
15b	Other officers or key employees of the organization? Describe the process in Schedule O	Yes	
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?		No
16b	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?		

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed <u>MI</u>
18	Section 6104 requires an organization to make its Form 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. ☐ own website ☐ another's website ☒ 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. See Additional Data Table.
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization. LORENE SUIDAN 15000 WEST 10 MILE ROAD OAK PARK, MI 48237 (248) 592-5022

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

☐ Check this box if the organization did not compensate any officer, director, trustee or key employee

[illegible]

Additional Data

Software ID:

Software Version:

EIN: 38-1873419

Name: JEWISH FEDERATION APARTMENTS INC

Form 990, Part VII - Section Aaa

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)							(D) Reportable compensation from the organization (W- 2/1099MISC)	(E) Reportable compensation from related organizations (W- 2/1099- MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual Trustee or Director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former				
LAURENCE S TISDALE , PRESIDENT	1 00	X		X				0	0	0	
SUSAN HAROLD , VICE PRESIDENT	1 00	X		X				0	0	0	
NANCY SIEGEL HEINRIGH , VICE PRESIDENT	1 00	X		X				0	0	0	
JONATHAN L PODOLSKY , VICE PRESIDENT	1 00	X		X				0	0	0	
STEVEN WEINSTOCK , VICE PRESIDENT	1 00	X		X				0	0	0	
RABBI BUNNY FREEDMAN , SECRETARY	1 00	X		X				0	0	0	
NANCY SIMPSON , ASSISTANT SECRETARY	1 00	X		X				0	0	0	
HAROLD ETKIN , TREASURER	1 00	X		X				0	0	0	
ELI A SCHERR , ASSISTANT TREASURER	1 00	X		X				0	0	0	
CHERYL GUYER , CHAIRMAN, EXECUTIVE COMM	1 00	X		X				0	0	0	
MARK SCHLUSSEL , DIRECTOR	1 00	X						0	0	0	
JACK A ROBINSON , DIRECTOR	1 00	X						0	0	0	
SHELDON P WINKELMAN , DIRECTOR	1 00	X						0	0	0	
MICHAEL B PERLMAN , DIRECTOR	1 00	X						0	0	0	
DR HERSCHEL SANDBERG , DIRECTOR	1 00	X						0	0	0	
JANET BIMKRANT LEVINE , DIRECTOR	1 00	X						0	0	0	
NEIL A SATOVSKY , DIRECTOR	1 00	X						0	0	0	
HOWARD ROSENBERG , DIRECTOR	1 00	X						0	0	0	
GERALD BRODY , DIRECTOR	1 00	X						0	0	0	
NATHAN UPFAL , DIRECTOR	1 00	X						0	0	0	
RICK ROSENHAUS , DIRECTOR	1 00	X						0	0	0	
NEIL GOROSH , DIRECTOR	1 00	X						0	0	0	
LEA LUGER , DIRECTOR	1 00	X						0	0	0	
ROBIN TREPACK , DIRECTOR	1 00	X						0	0	0	
JAMIE BEN , DIRECTOR	1 00	X						0	0	0	
ROZ KOMISAR BLANCK , DIRECTOR	1 00	X						0	0	0	
BRUCE BRICKMAN , DIRECTOR	1 00	X						0	0	0	
RABBI LEIBY BURNHAM , DIRECTOR	1 00	X						0	0	0	
BARBARA COOK , DIRECTOR	1 00	X						0	0	0	
GARY COOPER , DIRECTOR	1 00	X						0	0	0	

Form 990, Part VII - Section Aaa

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W- 2/1099MISC)	(E) Reportable compensation from related organizations (W- 2/1099- MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual Trustee or Director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
JEREMY CRANE , DIRECTOR	1 00	X						0	0	0
ARTHUR H FRIEDMAN , DIRECTOR	1 00	X						0	0	0
LYNDA GLASSER , DIRECTOR	1 00	X						0	0	0
EDYTH JACKIER , DIRECTOR	1 00	X						0	0	0
RABBI JENNIFER T KALUZN , DIRECTOR	1 00	X						0	0	0
BARBARA KEPPY PHD , DIRECTOR	1 00	X						0	0	0
DANIEL KLEIN , DIRECTOR	1 00	X						0	0	0
DIANE KLEIN , DIRECTOR	1 00	X						0	0	0
BESS P KROLIK , DIRECTOR	1 00	X						0	0	0
MIRIAM MONDRY , DIRECTOR	1 00	X						0	0	0
ROBERT SCHECHTER , DIRECTOR	1 00	X						0	0	0
SHERI SCHIFF , DIRECTOR	1 00	X						0	0	0
ARLENE SELIK , DIRECTOR	1 00	X						0	0	0
NANCY SHAPIRO , DIRECTOR	1 00	X						0	0	0
SANDRA SHERMAN , DIRECTOR	1 00	X						0	0	0
GILBERT B SILVERMAN , DIRECTOR	1 00	X						0	0	0
LEO P SKLAR , DIRECTOR	1 00	X						0	0	0
DAVID STEUER , DIRECTOR	1 00	X						0	0	0
MARVIN TALAN , DIRECTOR	1 00	X						0	0	0
DAVID TECHNER , DIRECTOR	1 00	X						0	0	0
BRAD URDAN , DIRECTOR	1 00	X						0	0	0
HARVEY WOLF , DIRECTOR	1 00	X						0	0	0
JACK ZWICK , DIRECTOR	1 00	X						0	0	0
MARSHA GOLDSMITH-KAMIN , EXECUTIVE DIRECTOR	11 80			X				63,521	138,713	23,668
ANDREA ROSNER-NAJER , ASSISTANT EXECUTIVE DIRE	24 00			X				59,999	33,971	19,912
RISA BRITTEN , CHIEF OPERATING OFFICER	5 80			X				24,596	133,626	24,457

Part VIII

Statement of Revenue

				(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns . . . 1a		935,596				
	b	Membership dues 1b						
	c	Fundraising events 1c						
	d	Related organizations 1d	324,236					
	e	Government grants (contributions) 1e	238,134					
	f	All other contributions, gifts, grants, and similar amounts not included above 1f	373,226					
	g	Noncash contributions included in lines 1a-1f \$						
	h	Total (Add lines 1a-1f)						
	Program Service Revenue	2a	HUD RENTAL INCOME					Business Code 532,000
b		TENANT RENTAL INCOME	532,000	1,491,258	1,491,258			
c		FOOD INCOME	722,320	1,154,012	1,154,012			
d		PERSONAL CARE REVENUE	812,900	16,866	16,866			
e		HOUSEKEEPING REVENUE	812,900	7,841	7,841			
f		All other program service revenue		5,049			5,049	
g		Total. Add lines 2a-2f \$ 4,197,917						
Other Revenue		3	Investment income (including dividends, interest other similar amounts)		8,182			8,182
		4	Income from investment of tax-exempt bond proceeds					
	5	Royalties						
	6a	Gross Rents	(i) Real	(ii) Personal	50,405		12,453	37,952
			50,405					
			50,405					
	b	Less rental expenses						
	c	Rental income or (loss)						
	d	Net rental income or (loss)						
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
	b	Less cost or other basis and sales expenses						
	c	Gain or (loss)						
	d	Net gain or (loss)						
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18 Attach Schedule G if total exceeds \$15,000 a						
b	Less direct expenses b							
c	Net income or (loss) from fundraising events							
9a	Gross income from gaming activities See part IV, line 19 Complete Schedule G if total exceeds \$15,000 a							
b	Less direct expenses b							
c	Net income or (loss) from gaming activities							
10a	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						
11a	MISCELLANEOUS INCOME	900,099		33,918			33,918	
b								
c								
d	All other revenue							
e	Total. Add lines 11a-11d \$ 33,918							
12	Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e			5,226,018	4,192,868	12,453	85,101	

Form 990, Part VIII - Statement of Revenue - 2a - 2g Program Service Revenue -

	Business Code	(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514
a HUD RENTAL INCOME	532,000	1,522,891	1,522,891		
b TENANT RENTAL INCOME	532,000	1,491,258	1,491,258		
c FOOD INCOME	722,320	1,154,012	1,154,012		
d PERSONAL CARE REVENUE	812,900	16,866	16,866		
e HOUSEKEEPING REVENUE	812,900	7,841	7,841		

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	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	197,553	32,786	164,767	
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	1,396,522	1,071,060		
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	55,861	55,861		
9	Other employee benefits	136,199	136,199		
10	Payroll taxes	104,151	104,151		
11	Fees for services (non-employees)				
a	Management				
b	Legal	11,654		11,654	
c	Accounting	30,525		30,525	
d	Lobbying				
e	Professional fundraising See Part IV, line 17				
f	Investment management fees				
g	Other	130,359	130,359		
12	Advertising and promotion	17,743		17,743	
13	Office expenses	89,929	55,742	34,187	
14	Information technology				
15	Royalties				
16	Occupancy	734,477	715,373	19,104	
17	Travel				
18	Payments of travel or entertainment expenses for any Federal, state or local public officials				
19	Conferences, conventions and meetings	3,614	3,614		
20	Interest	167,684	167,684		
21	Payments to affiliates	62,993	62,993		
22	Depreciation, depletion, and amortization	768,554	768,554		
23	Insurance	9,891	9,891		
24	Other expenses—Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a	CATERING & FOOD EXPENSE	1,492,321	1,492,321		
b	RESIDENT SERVICE COORDI	238,134	238,134		
c	EQUIPMENT RENTAL & MAIN	64,806	64,806		
d	ADMINISTRATIVE EXPENSE	17,547		17,547	
e	MISCELLANEOUS ACTIVITIE	6,457	6,457		
f	All other expenses				
25	Total functional expenses. Add lines 1 through 24f	5,736,974	5,115,985	620,989	0
26	Joint Costs. Check ☐ if following SOP 98-2 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)		(B)	
			Beginning of year		End of year	
Assets	1	Cash—non-interest-bearing	133,918	1	181,232	
	2	Savings and temporary cash investments		2		
	3	Pledges and grants receivable, net		3		
	4	Accounts receivable, net	49,996	4	104,932	
	5	Receivables from current and former officers, directors, trustees, key employees or other related parties <i>Complete Part II of Schedule L</i>		5		
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) <i>Complete Part II of Schedule L</i>		6		
	7	Notes and loans receivable, net		7		
	8	Inventories for sale or use		8		
	9	Prepaid expenses and deferred charges	44,936	9	51,550	
	10a	Land, buildings, and equipment cost basis				
			10a	15,495,231		
	b	Less accumulated depreciation <i>Complete Part VI of Schedule D</i>				
			10b	9,178,110		
				7,045,082	10c	6,317,121
	11	Investments—publicly traded securities		11		
	12	Investments—other securities See Part IV, line 11 <i>Complete Part VII of Schedule D</i>	615,927	12	403,179	
13	Investments—program-related See Part IV, line 11 <i>Complete Part VIII of Schedule D</i>		13			
14	Intangible assets		14			
15	Other assets See Part IV, line 11 <i>Complete Part IX of Schedule D</i>	641,172	15	720,383		
16	Total assets. Add lines 1 through 15 (must equal line 34)	8,531,031	16	7,778,397		
Liabilities	17	Accounts payable and accrued expenses	687,888	17	283,081	
	18	Grants payable		18		
	19	Deferred revenue	65,508	19	21,193	
	20	Tax-exempt bond liabilities		20		
	21	Escrow account liability <i>Complete Part IV of Schedule D</i>		21		
	22	Payable to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons <i>Complete Part II of Schedule L</i>		22		
	23	Secured mortgages and notes payable to unrelated third parties	3,344,326	23	3,152,602	
	24	Unsecured notes and loans payable		24		
	25	Other liabilities <i>Complete Part X of Schedule D</i>	78,811	25	648,350	
	26	Total liabilities. Add lines 17 through 25	4,176,533	26	4,105,226	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☒ and complete lines 27 through 29, and lines 33 and 34.					
	27	Unrestricted net assets	4,104,848	27	3,464,419	
	28	Temporarily restricted net assets	40,898	28	0	
	29	Permanently restricted net assets	208,752	29	208,752	
	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	4,354,498	33	3,673,171	
	34	Total liabilities and net assets/fund balances	8,531,031	34	7,778,397	

Part XI **Financial Statements and Reporting**

		Yes	No
1	Accounting method used to prepare the Form 990 ☐ cash ☒ accrual ☐ other		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	No
b	Were the organization's financial statements audited by an independent accountant?	2b	No
c	If "Yes" to lines 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?	2c	
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	No
b	If "Yes," did the organization undergo the required audit or audits?	3b	

SCHEDULE A

(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.
Attach to Form 990 or Form 990-EZ. See separate instructions.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization JEWISH FEDERATION APARTMENTS INC	Employer identification number 38-1873419
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Part I

Reason for Public Charity Status (to be completed by all organizations) (See Instructions)

The organization is not a private foundation because it is (Please check only **one** organization)

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). (Attach Schedule H)
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	☐	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). (See instructions)
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? (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 the supported organization? (ii) a family member of a person described in (i) above? (iii) a 35% controlled entity of a person described in (i) or (ii) above?
h	☐	Provide the following information about the organizations the organization supports

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(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									

Part II

Support Schedule for Organizations Described in IRC 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.)

Public Support						
Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
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 line 1-3						
5 The portion of total contribution by each person (other than a government unit or publicly supported organization) included on line 1 that exceed 2% of the amount shown on line 11, column (f)						
6 Public Support subtract line 5 from line 4						

Total Support						
Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
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)						
11 Total Support (Add lines 7 through 10)						
12 Gross receipts from related activities, etc (See instructions)					12	
13 First Five Years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here						☐

Computation of Public Support Percentage		
14 Public Support Percentage for 2008 (line 6 column (f) divided by line 11 column (f))	14	
15 Public Support Percentage for 2007 Schedule A, Part IV-A, line 26f	15	
16a 33 1/3% Test - 2008. 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		☐
b 33 1/3% Test - 2007. If the organization did not check the 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 - 2008. 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 - 2007. 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 the box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions		☐

Part IIISupport Schedule for Organizations Described in IRC 509(a)(2)
(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support						
Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	1,336,110	2,540,137	420,128	659,637	935,496	5,891,508
2Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	7,141,181	3,359,637	3,353,771	3,563,869	4,198,017	21,616,475
3Gross receipts from activities that are not an unrelated trade or business under section 513						
4Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5The value of services or facilities furnished by a governmental unit to the organization without charge						
6Total Add lines 1-5	8,477,291	5,899,774	3,773,899	4,223,506	5,133,513	27,507,983
7aAmounts included on lines 1, 2, and 3 received from disqualified persons						
7bAmounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
7cTotal of lines 7a and 7b						
8Public Support (Subtract line 7c from line 6)						27,507,983

Total Support						
Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9Amounts from line 6	8,477,291	5,899,774	3,773,899	4,223,506	5,133,513	27,507,983
10aGross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	42,969	191,916	87,229	30,268	8,182	360,564
10bUnrelated business taxable income (less section 511 taxes) from businesses acquired after 30 June, 1975						
10cAdd lines 10a and 10b	42,969	191,916	87,229	30,268	8,182	360,564
11Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)		49,216	60,350	54,268	84,323	248,157
13Total Support (Add lines 9, 10c, 11 and 12)						28,116,704
14First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here	☐					

Computation of Public Support Percentage			
15Public Support Percentage for 2008 (line 8 column (f) divided by line 13 column (f))	15	97.840 %	
16Public Support Percentage for 2007 Schedule A, Part IV -A, line 27g	16		

Computation of Investment Income Percentage			
17	Investment Income Percentage for 2008 (line 10c column (f) divided by line 13 column (f))	17	1 280 %
18	Investment Income Percentage from 2007 Schedule A, Part IV-A, line 27h	18	
19a	33 1/3% Tests - 2008. 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% Tests - 2007. 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 information required by Part II, line 10; Part II, line 17a or 17b, or Part III, line 12. Provide and any other additional information. (see instructions)

Facts and Circumstances Test

SCHEDULE D

(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► **Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.**

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
JEWISH FEDERATION APARTMENTS INC

Employer identification number

38-1873419

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 may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other 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 pleasure)☐ Preservation of an historically importantly land area☐ Protection of natural habitat☐ Preservation of certified historic structure☐ Preservation of open space

2

Complete lines 2a–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 Year
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06

3

Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable 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, violations, and enforcement of the conservation easements it holds?

☐ Yes☐ No

6

Staff or volunteer hours devoted to monitoring, inspecting and enforcing easements during the year ►

7

Amount of expenses incurred in monitoring, inspecting, and enforcing 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 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, 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, 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 relating to these items

a

Revenues included in Form 990, Part VIII, line 1

► \$

b

Assets included in Form 990, Part X

► \$

For Paperwork Reduction Act Notice, see the Intructions for Form 990

Cat No 52283D

Schedule D (Form 990) 2008

Part III

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

3

Using the organization's 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

d

☐ Loan or exchange programs

b

☐ Scholarly research

e

☐ Other

c

☐ Preservation for future generations

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

Trust, 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 why in Part XIV and complete the following table

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
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				
b	Contributions				
c	Investment earnings or losses				
d	Grants or scholarships				
e	Other expenditures for facilities and programs				
f	Administrative expenses				
g	End of year balance				

2

Provide the estimated percentage of the year end balance held as

a

Board designated or quasi-endowment ▶

b

Permanent endowment ▶

c

Term endowment ▶

3a

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

(i) unrelated organizations

3a(i)

Yes

No

(ii) related organizations

3a(ii)

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

Investments—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) Depreciation	(d) Book value
1a Land		293,818		293,818
b Buildings		13,248,786	7,584,646	5,664,140
c Leasehold improvements				
d Equipment		955,511	791,156	164,355
e Other		997,116	802,308	194,808
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ▶				6,317,121

Schedule D (Form 990) 2008

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
Financial derivatives and other financial products		
Closely-held equity interests		
Other SHORT TERM FUNDS HELD BY UNITED JEWISH FEDERATION	216,701	F
Other BENEFICIAL INTEREST IN ENDOWMENT FUNDS HELD BY UNITED JEWISH FEDERATION	184,893	F
Other MISCELLANEOUS INVESTMENTS HELD BY JEWISH FEDERATION OF METROPOLITAN DETROIT	1,585	C
Total. (Column (b) should equal Form 990, Part X, col (B) line 12)	403,179	

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
Total. (Column (b) should 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
REPLACEMENT RESERVES	658,339
TENANT DEPOSITS HELD IN TRUST	62,044
Total. (Column (b) should equal Form 990, Part X, col.(B) line 15.)	720,383

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

(a) Description of Liability	(b) Amount
Federal Income Taxes	
TENANT SECURITY DEPOSITS	61,603
RELATED PARTY PAYABLE	586,747
Total. (Column (b) should equal Form 990, Part X, col (B) line 25)	648,350

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

Part XI

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 - 8	9	
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	

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	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
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	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	

Part XIII

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	
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	Losses reported on Form 990, Part IX, line 25	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
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	
c	Add lines 4a and 4b	4c	
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5	

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 XIV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b

Identifier	Return Reference	Explanation

Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

► Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 23.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
JEWISH FEDERATION APARTMENTS INC

Employer identification number
38-1873419

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 ☐ First class or charter travel ☐ Travel for companions ☐ Tax idemnification and gross-up payments ☐ Discretionary spending account ☐ 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 line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain	1b	
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	
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 ☒ Compensation committee ☐ Independent compensation consultant ☐ Form 990 of other organizations ☐ Written employment contract ☒ Compensation survey or study ☒ Approval by the board or compensation committee		
4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a		
a Receive a severance payment or change of control payment?	4a	No
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	No
c Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III	4c	No
501(c)(3) and 501(c)(4) organizations only must complete lines 5-8.		
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	No
b Any related organization? If "Yes," to line 5a or 5b, describe in Part III	5b	No
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	No
b Any related organization? If "Yes," to line 6a or 6b, describe in Part III	6b	No
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	No
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 Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III	8	No

Part II

Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space 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) 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 compensation				
MARSHA GOLDSMITH-KAMIN	(i)	63,521			2,669	5,141	71,331	
	(ii)	138,713			5,420	10,438	154,571	
RISA BRITTEN	(i)	24,596			2,109	5,964	32,669	
	(ii)	133,626			4,280	12,104	150,010	
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

► **Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.**

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization

JEWISH FEDERATION APARTMENTS INC

Employer identification number

38-1873419

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 10		THE BOARD OF DIRECTORS DELEGATED THE RESPONSIBILITY OF REVIEWING THE FORM 990 TO THE AUDIT COMMITTEE THE AUDIT COMMITTEE REVIEWED THE RETURN WITH THE EXECUTIVE DIRECTOR AND CHIEF OPERATING OFFICER THE FORM 990 WAS MADE AVAILABLE TO ALL MEMBERS OF THE BOARD OF DIRECTORS BEFORE IT WAS FILED

Identifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 12c		CONFLICT OF INTEREST STATEMENTS ARE COMPLETED AND SUBMITTED BY ALL OFFICERS AND BOARD MEMBERS ANNUALLY ANY OFFICER OR BOARD MEMBER WITH A POTENTIAL OR ACTUAL CONFLICT OF INTEREST WOULD BE PROHIBITED FROM PARTICIPATING IN THE BOARDS DELIBERATIONS AND DECISIONS RELATING TO THE PERTINENT TRANSACTIONS THE CONFLICT OF INTEREST STATEMENTS ARE REVIEWED AND MAINTAINED IN THE OFFICE OF THE CHIEF FINANCIAL OFFICER

Identifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 15		COMPENSATION OF EACH EXECUTIVE IS REVIEWED ANNUALLY BY THE PERSONNEL COMMITTEE THE COMMITTEE REVIEWS MULTIPLE COMPARATIVE COMPENSATION SURVEYS OF SIMILARLY SIZED NONPROFIT ORGANIZATIONS IN THE INDUSTRY TO DETERMINE COMPENSATION RECOMMENDATIONS TO MAKE TO THE BOARD OF DIRECTORS THE BOARD OF DIRECTORS REVIEWS AND APPROVES COMPENSATION FOR EACH EXECUTIVE

Identifier	Return Reference	Explanation
Form 990, Part VI, Section C, line 19		AVAILABLE UPON REQUEST

Identifier	Return Reference	Explanation
FORM 990, PART IV, LINE 12, AUDITED FINANCIAL STATEMENTS		JEWISH FEDERATION APARTMENTS, INC DOES NOT RECEIVE AUDITED FINANCIAL STATEMENTS HOWEVER, SPECIFIC COMPONENTS OF THIS ENTITY RECEIVE INDIVIDUAL AUDITED FINANCIAL STATEMENTS

Identifier	Return Reference	Explanation
FORM 990, PART VII	AVERAGE HOURS PER WEEK DEVOTED TO RELATED ORGANIZATIONS	THE HOURS REPORTED IN COLUMN B FOR THE DIRECTORS ARE THE AVERAGE HOURS PER WEEK DEVOTED TO THIS ORGANIZATION AND ALL RELATED ORGANIZATIONS COMBINED THE HOURS REPORTED BELOW ARE THE HOURS DEVOTED BY THE OFFICERS TO RELATED ORGANIZATIONS MARSHA GOLDSMITH-KAMIN - 25 72 HOURS PER WEEK ANDREA ROSNER-NAJER - 13 55 HOURS PER WEEK RISA BRITTEN - 31 67 HOURS PER WEEK

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2008

Open to Public Inspection

▶ Attach to Form 990. To be completed by organizations that answer "Yes" to Form 990, Part IV, lines 33, 34, 35, 36, or 37.
▶ See separate instructions.

Name of the organization
JEWISH FEDERATION APARTMENTS INC

Employer identification number
38-1873419

Part I Identification of Disregarded Entities					
(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

Part II Identification of Related Tax-Exempt Organizations					
(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
JAS HECHTMAN I NON-PROFIT CORPORATION 15000 WEST 10 MILE ROAD OAK PARK, MI48237 20-1586884	SENIOR APARTMENT RENTAL	MI	501(C)(3)	9	JEWISH FEDERATION APARTMENTS INC
JEWISH FEDERATION APARTMENTS PHASE IV INC 15000 WEST 10 MILE ROAD OAK PARK, MI48237 38-2472562	SENIOR APARTMENT RENTAL	MI	501(C)(3)	7	JEWISH FEDERATION APARTMENTS INC
JFA NON-PROFIT HOUSING CORPORATION 15000 WEST 10 MILE ROAD OAK PARK, MI48237 38-2996765	SENIOR APARTMENT RENTAL	MI	501(C)(3)	9	JEWISH FEDERATION APARTMENTS INC
JAS NON-PROFIT HOUSING CORPORATION VI 15000 WEST 10 MILE ROAD OAK PARK, MI48237 38-3487987	SENIOR APARTMENT RENTAL	MI	501(C)(3)	9	JEWISH FEDERATION APARTMENTS INC
JEWISH APARTMENTS & SERVICES FOUNDATION 15000 WEST 10 MILE ROAD OAK PARK, MI48237 14-1931287	SENIOR SERVICES	MI	501(C)(3)	11A	JEWISH FEDERATION APARTMENTS INC
JCARE INC 15000 WEST 10 MILE ROAD OAK PARK, MI48237 38-3311067	SENIOR SERVICES	MI	501(C)(3)	9	JEWISH FEDERATION APARTMENTS INC

Software ID:
Software Version:
EIN: 38-1873419
Name: JEWISH FEDERATION APARTMENTS INC

Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations

(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 501(c)(3))	(F) Direct Controlling Entity
JAS HECHTMAN I NON-PROFIT CORPORATION 15000 WEST 10 MILE ROAD OAK PARK, MI48237 20-1586884	SENIOR APARTMENT RENTAL	MI	501(C)(3)	9	JEWISH FEDERATION APARTMENTS INC
JEWISH FEDERATION APARTMENTS PHASE IV INC 15000 WEST 10 MILE ROAD OAK PARK, MI48237 38-2472562	SENIOR APARTMENT RENTAL	MI	501(C)(3)	7	JEWISH FEDERATION APARTMENTS INC
JFA NON-PROFIT HOUSING CORPORATION 15000 WEST 10 MILE ROAD OAK PARK, MI48237 38-2996765	SENIOR APARTMENT RENTAL	MI	501(C)(3)	9	JEWISH FEDERATION APARTMENTS INC
JAS NON-PROFIT HOUSING CORPORATION VI 15000 WEST 10 MILE ROAD OAK PARK, MI48237 38-3487987	SENIOR APARTMENT RENTAL	MI	501(C)(3)	9	JEWISH FEDERATION APARTMENTS INC
JEWISH APARTMENTS & SERVICES FOUNDATION 15000 WEST 10 MILE ROAD OAK PARK, MI48237 14-1931287	SENIOR SERVICES	MI	501(C)(3)	11A	JEWISH FEDERATION APARTMENTS INC
JCARE INC 15000 WEST 10 MILE ROAD OAK PARK, MI48237 38-3311067	SENIOR SERVICES	MI	501(C)(3)	9	JEWISH FEDERATION APARTMENTS INC

Part III Identification of Related Organizations Taxable as a Partnership

(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, investment, unrelated)	(F) Share of total income	(G) Share of end-of- year assets	(H) Disproporionate allocations?		(I) Code V—UBI amount on Box 20 of K-1	(J) General or managing partner?	
							Yes	No		Yes	No

Part IV Identification of Related Organizations Taxable as a Corporation or Trust

(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

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

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 (iv) rent from a controlled entity

b Gift, grant, or capital contribution to other organization(s)

c Gift, grant, or capital contribution from other organization(s)

d Loans or loan guarantees to or for other organization(s)

e Loans or loan guarantees by other organization(s)

f Sale of assets to other organization(s)

g Purchase of assets from other organization(s)

h Exchange of assets

i Lease of facilities, equipment, or other assets to other organization(s)

j Lease of facilities, equipment, or other assets from other organization(s)

k Performance of services or membership or fundraising solicitations for other organization(s)

l Performance of services or membership or fundraising solicitations by other organization(s)

m Sharing of facilities, equipment, mailing lists, or other assets

n Sharing of paid employees

o Reimbursement paid to other organization for expenses

p Reimbursement paid by other organization for expenses

q Other transfer of cash or property to other organization(s)

r Other transfer of cash or property from other organization(s)

Yes

No

1a

No

1b

Yes

1c

Yes

1d

No

1e

No

1f

No

1g

No

1h

No

1i

No

1j

No

1k

No

1l

No

1m

No

1n

No

1o

Yes

1p

Yes

1q

No

1r

Yes

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(s)	(B) Transaction type(a-r)	(C) Amount Involved
(1) See Additional Data Table		
(2)		
(3)		
(4)		
(5)		
(6)		

Schedule R (Form 990) 2008

Form 990, Schedule R, Part V - Transactions with Related Organizations

(A) Name of other organization		(B) Transaction type(a-r)	(C) Amount Involved (\$)
(1)	JEWISH APARTMENTS & SERVICES FOUNDATION	B	35,557
(2)	JEWISH APARTMENTS & SERVICES FOUNDATION	C	50,506
(3)	JEWISH APARTMENTS & SERVICES FOUNDATION	O	4,364
(4)	JEWISH APARTMENTS & SERVICES FOUNDATION	P	608,261
(5)	JEWISH APARTMENTS & SERVICES FOUNDATION	R	48,784
(6)	JCARE INC	C	38,739
(7)	JCARE INC	O	425,556
(8)	JCARE INC	P	378,320
(9)	JAS HECHTMAN I NON-PROFIT CORPORATION	C	13,475
(10)	JAS HECHTMAN I NON-PROFIT CORPORATION	P	403,370
(11)	JAS HECHTMAN I NON-PROFIT CORPORATION	R	162,298
(12)	JEWISH FEDERATION APARTMENTS PHASE IV INC	C	13,475
(13)	JEWISH FEDERATION APARTMENTS PHASE IV INC	O	10,139
(14)	JEWISH FEDERATION APARTMENTS PHASE IV INC	P	575,224
(15)	JEWISH FEDERATION APARTMENTS PHASE IV INC	R	158,885
(16)	JFA NON-PROFIT HOUSING CORPORATION	P	174,157
(17)	JFA NON-PROFIT HOUSING CORPORATION	R	123
(18)	JAS NON-PROFIT HOUSING CORPORATION VI	C	34,130
(19)	JAS NON-PROFIT HOUSING CORPORATION VI	O	21,800
(20)	JAS NON-PROFIT HOUSING CORPORATION VI	P	582,364
(21)	JAS NON-PROFIT HOUSING CORPORATION VI	R	584,292

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.

[illegible]