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Form **990-EZ**

# Short Form 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 1545-1150

## 2008

Department of the Treasury  
Internal Revenue Service

Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other org- anizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.  
The organization may have to use a copy of this return to satisfy state reporting requirements

Open to Public Inspection

**A For the 2008 calendar year, or tax year beginning Jul 1, 2008, and ending Jun 30, 2009**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	<b>C Name of organization</b> OHEL AVRAHAM	<b>D Employer identification number</b> 36-3352340
		Number and street (or P O box, if mail is not delivered to street address) Room/suite 8624 N. HAMLIN	<b>E Telephone number</b> (212) 675-5280
		City or town, state or country, and ZIP + 4 SKOKIE IL 60076	<b>F Group Exemption Number</b>

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

**G Accounting method**  Cash  Accrual  
Other (specify) \_\_\_\_\_

**I Website:** N/A

**H Check**  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

**J Organization type** (check only one) —  501(c) ( 3 ) (insert no)  4947(a)(1) or  527

**K Check**  if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

**L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$1,000,000 or more, file Form 990 instead of Form 990-EZ** ▶ \$ 933,366.

### Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

REVENUE	1 Contributions, gifts, grants, and similar amounts received	1	906,055.
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	
	4 Investment income	4	27,311.
	5a Gross amount from sale of assets other than inventory	5a	
	b Less cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (att sch)	5c	
	6 Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input type="checkbox"/>		
	a Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
b Less direct expenses other than fundraising expenses	6b		
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c		
7a Gross sales of inventory, less returns and allowances	7a		
b Less cost of goods sold	7b		
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8 Other revenue (describe _____)	8		
9 Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9	933,366.	
EXPENSES	10 Grants and similar amounts paid (attach schedule)	10	245,122.
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	
	13 Professional fees and other payments to independent contractors	13	13,360.
	14 Occupancy, rent, utilities, and maintenance	14	12,550.
	15 Printing, publications, postage, and shipping	15	676.
	16 Other expenses (describe _____; Page Other Expenses Statement)	16	503,383.
	17 Total expenses (add lines 10 through 16)	17	775,091.
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	158,275.	
ASSETS	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	1,141,234.
	20 Other changes in net assets or fund balances (attach explanation)	20	
	21 Net assets or fund balances at end of year Combine lines 18 through 20	21	1,299,509.

### Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	1,080,734.	1,244,844.
23 Land and buildings	0.	0.
24 Other assets (describe ▶ See L-24 Stmt)	60,595.	54,665.
25 Total assets	1,141,329.	1,299,509.
26 Total liabilities (describe ▶ See L-26 Stmt)	95.	0.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	1,141,234.	1,299,509.

BAA For Privacy Act and Paperwork Reduction Act Notice, see the instructions for Form 990.

Form 990-EZ (2008)

22

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**Part V Other Information** (Note the statement requirement in General Instruction V.)

		Yes	No
<b>33</b>	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity		X
<b>34</b>	Were any changes made to the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes		X
<b>35</b>	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T		
<b>35a</b>	a Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?		X
<b>35b</b>	b If 'Yes,' has it filed a tax return on <b>Form 990-T</b> for this year?		
<b>36</b>	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' complete applicable parts of Schedule N		X
<b>37a</b>	Enter amount of political expenditures, direct or indirect, as described in the instructions <span style="float:right">▶ <b>37a</b>   0.</span>		
<b>37b</b>	b Did the organization file <b>Form 1120-POL</b> for this year?		X
<b>38a</b>	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		X
<b>38b</b>	b If 'Yes,' complete Schedule L, Part II and enter the total amount involved		
<b>39</b>	501(c)(7) organizations Enter		
<b>39a</b>	a Initiation fees and capital contributions included on line 9		
<b>39b</b>	b Gross receipts, included on line 9, for public use of club facilities		
<b>40a</b>	501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ _____, section 4912 ▶ _____, section 4955 ▶ _____		
<b>40b</b>	b 501(c)(3) and (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,' complete Schedule L, Part I		X
<b>40c</b>	c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <span style="float:right">▶ _____</span>		
<b>40d</b>	d Enter amount of tax on line 40c reimbursed by the organization <span style="float:right">▶ _____</span>		
<b>40e</b>	e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T		X
<b>41</b>	List the states with which a copy of this return is filed ▶ <u>Illinois</u>		

**42a** The books are in care of ▶ KENNETH R MARSH, CPA Telephone no ▶ (646) 201-9286  
 Located at ▶ 6633 LUR AIS DRIVE LAKE WORTH FL ZIP + 4 ▶ 33463

		Yes	No
<b>42b</b>	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 ▶ _____		X
<b>42c</b>	c At any time during the calendar year, did the organization maintain an office outside of the U S ? If 'Yes,' enter the name of the foreign country ▶ _____		X

See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts.

**43** Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** — Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶  | **43** | \_\_\_\_\_

		Yes	No
<b>44</b>	Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ		X
<b>45</b>	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 must be completed instead of Form 990-EZ		X

**Part VI Section 501(c)(3) organizations only.** All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

	Yes	No
<b>46</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I		X
<b>47</b> Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II		X
<b>48</b> Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E		X
<b>49a</b> Did the organization make any transfers to an exempt non-charitable related organization?		X
<b>49b</b> If 'Yes,' was the related organization(s) a section 527 organization?		

**50** Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None'

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$100,000				

**51** Complete this table for the five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None'

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		
Total number of other independent contractors receiving over \$100,000		

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

**Sign Here**  **JEFFREY SEIDEL, PRESIDENT** Date 2/8/10

**Paid Preparer's Use Only**

Preparer's signature <b>KENNETH MARSH</b>	Date <b>02/08/10</b>	Check if self-employed <input type="checkbox"/>	Preparer's Identifying Number (See instructions) <b>000417289</b>
Firm's name (or yours if self-employed), address, and ZIP + 4 <b>MARSH AND KLEIN CPA'S 152 9TH AVE NEW YORK</b>	EIN <b>NY 10011-4952</b>	Phone no <b>(212) 675-5280</b>	<b>13-38 9857</b>

May the IRS discuss this return with the preparer shown above? See instructions  Yes  No

BAA Form 990-EZ (2008)



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

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>1</b> Gifts, grants, contributions and membership fees received (Do not include 'unusual grants'.)						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf						
<b>3</b> 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.						
<b>4 Total.</b> Add lines 1-3						
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						
<b>6 Public support.</b> Subtract line 5 from line 4						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>7</b> Amounts from line 4						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>11 Total support.</b> Add lines 7 through 10						
<b>12</b> Gross receipts from related activities, etc. (see instructions)					<b>12</b>	

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

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	%
<b>15</b> Public support percentage for 2007 Schedule A, Part IV-A, line 26f	<b>15</b>	%

**16a 33-1/3 support test – 2008.** If the organization did not check the box on line 13, and the 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 support test – 2007.** If the organization did not check a box on line 13, or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization  ▶

**17a 10%-facts-and-circumstances test – 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 a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions  ▶

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

(Complete only if you checked the box on line 9 of Part I )

**Section A. Public Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>1</b> Gifts, grants, contributions and membership fees received (Do not include 'unusual grants')	498,063.	643,079.	1,048,333.	1,133,649.	906,055.	4,229,179.
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a activity that is related to the organization's tax-exempt purpose						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1-5	498,063.	643,079.	1,048,333.	1,133,649.	906,055.	4,229,179.
<b>7a</b> Amounts included on lines 1, 2, 3 received from disqualified persons						
<b>b</b> Amounts 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						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support</b> (Subtract line 7c from line 6)						4,229,179.

**Section B. Total Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>9</b> Amounts from line 6	498,063.	643,079.	1,048,333.	1,133,649.	906,055.	4,229,179.
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1,779.	1,226.	8,422.	29,134.	27,311.	67,872.
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b	1,779.	1,226.	8,422.	29,134.	27,311.	67,872.
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
<b>13 Total support.</b> (add lns 9, 10c, 11, and 12)						4,297,051.

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

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	98.42%
<b>16</b> Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	99.67%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	1.58%
<b>18</b> Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	0.33%

**19a 33-1/3 support 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 support tests – 2007.** If the organization did not check a box on line 14 or 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





Name as Shown on Return  
OHEL AVRAHAM

Employer Identification No  
36-3352340

Line 24 - Other Assets:	Beginning of Year	End of Year
Loan receivable	47,237.	42,281.
fixed assets	13,358.	12,384.
<b>Totals to Form 990-EZ, Part II, line 24</b>	<b>60,595.</b>	<b>54,665.</b>

  

Line 26 - Total Liabilities:	Beginning of Year	End of Year
BANK OF AMERICA	95.	0.
<b>Totals to Form 990-EZ, Part II, line 26</b>	<b>95.</b>	<b>0.</b>

Form 990-EZ, Part I, Line 16

**Other Expenses Statement**

Other expenses (describe)

<b>BANK SERVICE CHARGES</b>	<b>16,568.</b>
Raffle	1,440.
Travel	59,942.
Promotion	15,019.
INTERNET	383.
Meals	9,539.
Telephone	3,286.
Supplies	2,235.
Activities	132,268.
Educational Materials	701.
Student grants	257,171.
Depreciation	4,831.
<b>Total</b>	<b><u>503,383.</u></b>

Form 990-EZ, Part I, Line 10

**Grants and Similar Amounts Paid**

Purpose of Payment To further higher education

Class of Activity	Grantee's Name and Address	Grantee's Relationship	Amount Given
<u>Higher education</u>	Business <input checked="" type="checkbox"/> Person <input type="checkbox"/> <u>Ohel Avraham-Israel</u>	<u>Unrelated</u>	<u>245,000.</u>
	<u>Shoni Halchot 17</u> <u>Jerusalem, Israel IL 52180</u>		

If property other than cash was given, the following additional information needs to be provided:

Description of Property \_\_\_\_\_  
Date of Gift \_\_\_\_\_

Book Value	How Book Value Determined
FMV	How FMV Determined

Purpose of Payment SUPPORT

Class of Activity	Grantee's Name and Address	Grantee's Relationship	Amount Given
<u>SUPPORT</u>	Business <input type="checkbox"/> Person <input type="checkbox"/> <u>Various</u>		<u>122.</u>

If property other than cash was given, the following additional information needs to be provided:

Description of Property \_\_\_\_\_  
Date of Gift \_\_\_\_\_

Book Value	How Book Value Determined
FMV	How FMV Determined

**Supporting Statement of:**

Form 990-EZ/Line 16, Amount-8

Description	Amount
Office supplies	944.
supplies	1,167.
Medicine	124.
Total	<u>2,235.</u>