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## Return of Organization Exempt From Income Tax

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

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

2008

Open to Public  
Inspection

MAR 12 2010

SCANNED

A For the 2008 calendar year, or tax year beginning November 1, 2008, and ending OCTOBER 31, 2009

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  
Instruc-  
tions.

C Name of organization MAIMONIDES BENEVOLENT SOCIETY  
Doing Business As

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

P O Box 30125

Room/suite

D Employer identification number  
13 1850868E Telephone number  
( )

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

ELMONT NY 11003-0125G Gross receipts \$ 473172F Name and address of principal officer: IRWIN KRAISNOW, PRESIDENT  
CAROL PAULINE FRANOLI, ADMIN  
90 ELMONT ROAD, ELMONT, NY 11003H(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)I Tax-exempt status:  501(c) (8) (insert no.)  4947(a)(1) or  527

H(c) Group exemption number ►

J Website: ►

K Type of organization  Corporation  Trust  Association  Other ►

L Year of formation:

M State of legal domicile.

## Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities:	<u>CEMETERY SALES AND MAINTENANCE</u> <u>DEATH AND FUNERAL SERVICES</u>	
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets.	3	5
	3 Number of voting members of the governing body (Part VI, line 1a)	4	2
	4 Number of independent voting members of the governing body (Part VI, line 1b)	5	20
	5 Total number of employees (Part V, line 2a)	6	0
	6 Total number of volunteers (estimate if necessary)	7a	0
	7a Total gross unrelated business revenue from Part VIII, line 12, column (C)	7b	0
	b Net unrelated business taxable income from Form 990-T, line 34.		
Revenue	8 Contributions and grants (Part VIII, line 1b)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	<u>445743</u>	<u>307512</u>
Expenses	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<u>177363</u>	<u>165660</u>
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<u>623106</u>	<u>473172</u>
Net Assets or Fund Balances	12 Total revenue. Add lines 8 through 11 (must equal Part VIII, column (A), line 12)		
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<u>2967</u>	<u>425</u>
	14 Benefits paid to or for members (Part IX, column (A), line 4)	<u>350619</u>	<u>310031</u>
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		
	16a Professional fundraising fees (Part IX, column (A), line 11e)	<u>312156</u>	<u>220669</u>
	b Total fundraising expenses (Part IX, column (D), line 25)	<u>665742</u>	<u>531116</u>
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	<u>(42636)</u>	<u>(57944)</u>
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		
	19 Revenue less expenses. Subtract line 18 from line 12		
		Beginning of Year	End of Year
	20 Total assets (Part X, line 16)	<u>4514468</u>	<u>4514576</u>
	21 Total liabilities (Part X, line 26)		
	22 Net assets or fund balances. Subtract line 21 from line 20	<u>4514468</u>	<u>4514576</u>

## Part II Signature Block

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

Sign  
Here► Donald B. Krasnow

Signature of officer

► February 17, 2010

Date

► Donald B. Krasnow, FINANCIAL SECRETARY

Type or print name and title

Paid  
Preparer's  
Use OnlyPreparer's  
signature ►Barbara Kaufman

Date

2/17/10Check if  
self-  
employed ► Preparer's identifying number  
(see instructions)000303483Firm's name (or yours  
if self-employed),  
address, and ZIP + 4Barbara Kaufman CPA  
311E Devonshire Ave  
Mt Vernon NY 10552EIN ►  
( )  
Phone no ► ( )

May the IRS discuss this return with the preparer shown above? (see instructions)

Yes  No 

18

**Part III Statement of Program Service Accomplishments (see instructions)**

1 Briefly describe the organization's mission:

*Administration of two small cemeteries, including sales of plots, burials and maintenance of graves and grounds.*

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

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

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

4a (Code: ..... ) (Expenses \$ 531116 including grants of \$ ..... ) (Revenue \$ 472172 )

*Administration of Cemeteries*

4b (Code: ..... ) (Expenses \$ ..... including grants of \$ ..... ) (Revenue \$ ..... )

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 ► \$ 531116 (Must equal Part IX, Line 25, column (B).)

**Part IV Checklist of Required Schedules**

- 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A . . . . .
- 2 Is the organization required to complete Schedule B, Schedule of Contributors? . . . . .
- 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .
- 4 **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II . . . . .
- 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? If "Yes," complete Schedule C, Part III . . . . .
- 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? If "Yes," complete Schedule D, Part I . . . . .
- 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II . . . . .
- 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .
- 9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV . . . . .
- 10 Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V . . . . .
- 11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable . . . . .
- 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? If "Yes," complete Schedule D, Parts XI, XII, and XIII . . . . .
- 13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .
- 14a Did the organization maintain an office, employees, or agents outside of the U.S.? . . . . .
- 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.? If "Yes," complete Schedule F, Part I . . . . .
- 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II . . . . .
- 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III . . . . .
- 17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I . . . . .
- 18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II . . . . .
- 19 Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III . . . . .
- 20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H . . . . .
- 21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II . . . . .
- 22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III . . . . .
- 23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J . . . . .
- 24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25. . . . .
- b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .
- 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? . . . . .
- d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .
- 25a **Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I . . . . .
- b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I . . . . .
- 26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II . . . . .
- 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? If "Yes," complete Schedule L, Part III . . . . .

	Yes	No
1	X	
2	X	
3	X	
4	X	
5	NA	
6	X	
7	X	
8	Y	
9	X	
10	X	
11	X	
12	X	
13	X	
14a	✓	
14b	X	
15	X	
16	X	
17	X	
18	X	
19	X	
20	X	
21	X	
22	X	
23	X	
24a	X	
24b		
24c		
24d		
25a	NA	
25b		
26	X	
27	X	

**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	28a	X
b Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV.	28b	X
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	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34	X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35	X
36 <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2.	36	
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	X

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

**1a** Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable . . . . . **1a** *2* **1b** *0* **Yes** **No**

**b** Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable . . . . .

**c** Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . . **1c** *NA*

**2a** Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return **2a** *20* **2b** *X*

**b** If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)

**3a** Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? . . . . . **3a** *X*

**b** If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O . . . . .

**4a** At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . . **4a** *X*

**b** If "Yes," enter the name of the foreign country: ► See 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** *X*

**b** Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . . **5b** *X*

**c** If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction? . . . . .

**6a** Did the organization solicit any contributions that were not tax deductible? . . . . . **6a** *X*

**b** If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .

**7 Organizations that may receive deductible contributions under section 170(c). *NA***

**a** Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75? . . . . .

**b** If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .

**c** Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . . **7d**

**d** If "Yes," indicate the number of Forms 8282 filed during the year . . . . .

**e** Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .

**f** Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .

**g** For all contributions of qualified intellectual property, did the organization file Form 8899 as required? . . . . .

**h** For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required? . . . . .

**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? . . . . .

**9 Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.**

**a** Did the organization make any taxable distributions under section 4966? . . . . .

**b** Did the organization make a distribution to a donor, donor advisor, or related person? . . . . .

**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 2-7b 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	5	
1b	2	
2	<input checked="" type="checkbox"/>	
3		<input checked="" type="checkbox"/>
4		<input checked="" type="checkbox"/>
5		<input checked="" type="checkbox"/>
6	<input checked="" type="checkbox"/>	
7a	<input checked="" type="checkbox"/>	
7b	<input checked="" type="checkbox"/>	
8a	<input checked="" type="checkbox"/>	
8b	<input checked="" type="checkbox"/>	
9a	<input checked="" type="checkbox"/>	
9b	<input checked="" type="checkbox"/>	
10		<input checked="" type="checkbox"/>
11		<input checked="" type="checkbox"/>

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? . . . . .

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? . . . . .

4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? . . . . .

5 Did the organization become aware during the year of a material diversion of the organization's assets? . . . . .

6 Does the organization have members or stockholders? . . . . .

7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? . . . . .

b Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . . . . .

8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:

a The governing body? . . . . .

b Each committee with authority to act on behalf of the governing body? . . . . .

9a Does the organization have local chapters, branches, or affiliates? . . . . .

b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization? . . . . .

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 . . . . .

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 . . . . .

**Section B. Policies**

	Yes	No
12a	<input checked="" type="checkbox"/>	
12b		
12c		
13		<input checked="" type="checkbox"/>
14		<input checked="" type="checkbox"/>
15		
a		
b		
15a	<input checked="" type="checkbox"/>	
15b	<input checked="" type="checkbox"/>	
16a		<input checked="" type="checkbox"/>
16b		

12a Does the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .

b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .

c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done . . . . .

13 Does the organization have a written whistleblower policy? . . . . .

14 Does the organization have a written document retention and destruction policy? . . . . .

15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision:

a The organization's CEO, Executive Director, or top management official? . . . . .

b Other officers or key employees of the organization? . . . . .

Describe the process in Schedule O. (see instructions)

16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .

b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements? . . . . .

**Section C. Disclosure**

17 List the states with which a copy of this Form 990 is required to be filed ► New York . . . . .

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

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.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► Donald B. Krusnaw, 90 Elmont Road, Elmont, NY 11003 . . . . .

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

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

**1a** Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

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

2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization ► 

	Yes	No
3		X
4		X
5		X

## Section B. Independent Contractors

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

**Part VIII Statement of Revenue**

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
<b>Contributions, gifts, grants and other similar amounts</b>	1a Federated campaigns . . . . .	1a				
	1b Membership dues . . . . .	1b				
	1c Fundraising events . . . . .	1c				
	1d Related organizations . . . . .	1d				
	1e Government grants (contributions) . . . . .	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f				
	g Noncash contributions included in lines 1a-1f: \$					
	<b>h Total. Add lines 1a-1f</b>					
<b>Program Service Revenue</b>	2a Cemetery Sales	Business Code				
	2b Burials, Permits, Foundations		48180	48180		
	2c Annvsl, Perpetual Care, Plot, etc		90538	90538		
	2d Maintenance Mt. Hope Cemetery		93306	93306		
	2e Membership Dues - not contributions		74520	74520		
	2f All other program service revenue		968	968		
	<b>g Total. Add lines 2a-2f</b>		307512			
3 Investment income (including dividends, interest, and other similar amounts)		163001			163001	
4 Income from investment of tax-exempt bond proceeds						
5 Royalties . . . . .						
6a Gross Rents . . . . .	(i) Real	(ii) Personal				
6b Less: rental expenses						
6c Rental income or (loss)						
6d Net rental income or (loss) . . . . .						
7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
7b Less: cost or other basis and sales expenses	2652689					
7c Gain or (loss)	2650000					
7d Net gain or (loss) . . . . .	2659		2659			
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a					
8b Less: direct expenses	b					
8c Net income or (loss) from fundraising events . . . . .						
9a Gross income from gaming activities. See Part IV, line 19	a					
9b Less: direct expenses	b					
9c Net income or (loss) from gaming activities . . . . .						
10a Gross sales of inventory, less returns and allowances	a					
10b Less: cost of goods sold	b					
10c Net income or (loss) from sales of inventory . . . . .						
<b>Miscellaneous Revenue</b>	Business Code					
11a . . . . .						
11b . . . . .						
11c . . . . .						
11d All other revenue . . . . .						
<b>11e Total. Add lines 11a-11d</b>						
<b>12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e</b>		473172	306544			165660

**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).

<b><i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i></b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> 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		425		
5 Compensation of current officers, directors, trustees, and key employees	56400			
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	185678			
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	44422			
9 Other employee benefits	23531			
10 Payroll taxes				
11 Fees for services (non-employees)				
a Management	500			
b Legal	4700			
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees (Custody)	24819			
g Other	4240			
12 Advertising and promotion	10735			
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	6026			
19 Conferences, conventions, and meetings				
20 Interest	13197			
21 Payments to affiliates	76706			
22 Depreciation, depletion, and amortization				
23 Insurance				
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.)	52221			
a Cemetery Maintenance	20805			
b Utilities	6751			
c Telephone				
d				
e				
f All other expenses	53116			
25 Total functional expenses. Add lines 1 through 24f				
26 Joint Costs. Check here ► <input type="checkbox"/> 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) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	178704	1	121580
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost basis	10a 491573		
	b Less: accumulated depreciation. Complete Part VI of Schedule D	10b 257961	246809	10c 238612
	11 Investments—publicly traded securities		4088955	11 4159384
	12 Investments—other securities. See Part IV, line 11			12
	13 Investments—program-related. See Part IV, line 11			13
	14 Intangible assets			14
	15 Other assets. See Part IV, line 11			15
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34)		4514468	16	4514576
Liabilities	17 Accounts payable and accrued expenses		17	
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable		24	
	25 Other liabilities. Complete Part X of Schedule D		25	
	<b>26 Total liabilities.</b> Add lines 17 through 25		26	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	430371	27	352028
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets	4084097	29	4162548
	Organizations that do not follow SFAS 117, check here ► <input type="checkbox"/> 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		33	
	<b>34 Total liabilities and net assets/fund balances</b>	4514468	34	4514576

## Part XI Financial Statements and Reporting

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?

b Were the organization's financial statements audited by an independent accountant?

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?

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?

b If "Yes," did the organization undergo the required audit or audits?

	Yes	No
2a	X	
2b	X	
2c	X	
3a	X	
3b		

## Supplemental Financial Statements

2008

Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue Service

Name of the organization

MAIMONIDES BENEVOLENT SOCIETY

Employer identification number  
13 850 868**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 important 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
2a	
2b	
2c	
2d	

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 section 170(h)(4)(B)(ii)? . . . . .  Yes  No

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

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

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

1a If the organization elected, as permitted under SFAS 116, 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 . . . . . ► \$ . . . . .

**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 organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

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

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

	Amount
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 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 . . . . .

(ii) related organizations . . . . .

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? . . . . .

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

	Yes	No
3a(i)		
3a(ii)		
3b		

**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 . . . . .		165061		30660
b Buildings . . . . .		111066	63121	47945
c Leasehold improvements . . . . .				
d Equipment . . . . .	47520	39658	7862	
e Other . . . . .	167926	20781	147145	
<b>Total.</b> Add lines 1a-1e. (Column (d) should equal Form 990, Part X, column (B), line 10(c).) . . . . .			►	233612

**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 .....		

**Total. (Column (b) should equal Form 990, Part X, col. (B) line 12 )**

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

**Total. (Column (b) should equal Form 990, Part X, col. (B) line 13.)** ►

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

**Total. (Column (b) should equal Form 990, Part X, col (B) line 15.)**

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

(a) Description of liability	(b) Amount	
Federal income taxes		

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 IV, 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.

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**Part XIV Supplemental Information (continued)**

**SCHEDULE O**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990**

OMB No. 1545-0047

**2008**

Open to Public  
Inspection

Name of the organization

MAIMONIDES BENEVOLENT SOCIETY

Employer identification number  
13 1850868

Part VI 2. Donald B. Krasnow, Irwin Krasnow and Joseph Kick  
are family members.

Part VI 10. No review was or will be conducted

Part VI 19. No documents available to the public.

Made in Canada

**MAIMONIDES BENEVOLENT SOCIETY**  
**SCHEDULE OF DEPRECIATION**

Initials \_\_\_\_\_ Date \_\_\_\_\_

Prepared By \_\_\_\_\_

Approved By \_\_\_\_\_

FYE 10/31/09

1	2	3	4	5	6
	DATE ACQUIRED	COST	Accumulated DEPRECIATION	METHOD	YRS DEPRECIATION
1	OFFICE CONSTRUCTION	6-1-79	25020	25020	
2	✓ ✓	5-1-80	3329	3329	
3	✓ ✓	10-31-80	3050	3050	
4	✓ ✓	2-28-81	7355	7355	
5	✓ ✓	10-31-81	7688	7688	
6	✓ ✓	4-15-85	15374	6585	SL 31 1/2 3,179 4/87
7	ROOF	3-1-96	9386	3740	SL 31 1/2 3,179 297
8	TRANSPORTATION EQUIP	6-30-91	5500	5500	
9	✓ JEEP P	3-1-08	10932	1093	SL 5 2186
10	FURNITURE & FIXTURES	6-1-97	27763	27763	
11	EQUIPMENT	12-1-03	3325	37021	MARSH 7 10,498 4/15
12	CEMETERY IMPROVEMENTS	5-1-79	13021	13021	
13	BUILDING IMPROVEMENTS	4-1-06	39870	4548	SL 39 1022
14	CEMETERY IMPROVEMENTS	4-1-07	70263	2703	SL 39 1802
15	CEMETERY IMPROVEMENTS	10-1-08	64642	1085	SL 39 2170
16			326512	115181	8379
17	CEMETRIES		165061	134901	
18			491573	249582	
19				8379	
20				257961	
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					

**CAPITAL GAINS & (LOSSES) SCHEDULE  
13 - 850868**

NAME M. A. M. AMALIAH, BENGKULU EAST SOCIETY YEAR ENDED Dec 31, 2009

UNITS	SECURITIES	PURCHASES			SALES			LONG TERM		SHORT TERM	
		DATE	AMOUNT	DATE	AMOUNT			GAIN (LOSS)	GAIN (LOSS)	GAIN (LOSS)	
50000 FHLB 4.265% 7/15	pcm	6/13/03	50000			4/8/09	50000	0	0	0	
120000 FHLB 5.5% 7/15	pc	11/6/07	100000			4/13/08	100000	0	0	0	
100000 FHLB 3.15%	pc	6/13/03	100000			12/21/08	100000	0	0	0	
200000 Morgan Stanley 3.825% 1/09	pc	10/14/07	200000			1/15/09	200000	0	0	0	
70000 FHLMC 5.0%	pc	7/14/03	70000			1/25/09	70000	0	0	0	
75000 FHLMC 4.125%	pc	7/13		1/29/08	75000	8/5/09	75000	0	0	0	
295000 FHLB 4.125%	pc	7/8/08	295000			2/8/09	295000	0	0	0	
275000 FHLB 4.125%	pc	7/13/03	275000			8/31/09	275000	0	0	0	
125000 FHLMC 4.0%	pc	3/25/08	125000			4/11/09	125000	0	0	0	
100000 FHLB 4.125%	pc	6/13/03	100000			4/8/09	100000	0	0	0	
150000 FHLB 5.0%	pc	4/15/08	150000			4/30/09	150000	0	0	0	
150000 FFCB 4.55%	pc	4/14/08	150000			4/11/09	150000	0	0	0	
300000 American Fm 4.125% 7/9	pc	11/4/07	300000			5/15/09	300000	0	0	0	
250000 FFCB 4.25%	pc	3/12/09	250000			5/26/09	250000	0	0	0	
160000 FHLB 3.65%	pcm	2/27/08	160000			8/3/09	160000	0	0	0	
75000 FFCB 4.10%	pc	4/30/09	75000			8/18/09	75000	0	0	0	
10000 FHLB 1.125%	pc	8/18/04	65000			8/15/09	65000	0	0	0	
30000 Goldman Sachs	pc	1/23/03	30000			8/11/09	10350	0	0	35	
Enron Settlement						10/1/09	200000	0	0	0	
							26841		26841		
							26500	000	26500	000	
							26533	659	26533	659	
							xxx	xxx	xxx	xxx	
							xxx	xxx	xxx	xxx	