Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation
or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation

Note: The foundation may be able to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0052

2009

For calendar year 2009, or tax year beginning , 2009, and ending ,

G Check all that apply [ ] Initial return [ ] Initial Return of a former public charity [ ] Final return
[ ] Amended return [ ] Address change [ ] Name change

Use the IRS label. Otherwise, print or type. See Specific Instructions

BINYAN AVROHOM, INC.
C/O KALKER - 50 S. FRANKLIN TPKE
RAMSEY, NJ 07446

A Employer identification number
11-2707323

B Telephone number (see the instructions)

C If exemption application is pending, check here ► [ ]
D 1 Foreign organizations, check here ► [ ]
2 Foreign organizations meeting the 85% test, check here and attach computation ► [ ]
E If private foundation status was terminated under section 507(b)(1)(A), check here ► [ ]
F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ► [ ]

H Check type of organization. [X] Section 501(c)(3) exempt private foundation
[ ] Section 4947(a)(1) nonexempt charitable trust [ ] Other taxable private foundation

I Fair market value of all assets at end of year *(from Part II, column (c), line 16)* ► $ 284,411.

J Accounting method: [X] Cash [ ] Accrual
[ ] Other (specify) ________________
(Part I, column (d) must be on cash basis)

Part I **Analysis of Revenue and Expenses** *(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see the instructions))*	**(a)** Revenue and expenses per books	**(b)** Net investment income	**(c)** Adjusted net income	**(d)** Disbursements for charitable purposes (cash basis only)
REVENUE 1 Contributions, gifts, grants, etc, received (att sch)	17,312.			
2 Ck ► [X] if the foundn is **not** req to att Sch B				
3 Interest on savings and temporary cash investments				
4 Dividends and interest from securities	5,058.	5,058.	5,058.	
5a Gross rents				
b Net rental income or (loss)				
6a Net gain/(loss) from sale of assets not on line 10	-13,258.			
b Gross sales price for all assets on line 6a 34,067.				
7 Capital gain net income (from Part IV, line 2)		0.		
8 Net short-term capital gain			240.	
9 Income modifications				
10a Gross sales less returns and allowances				
b Less Cost of goods sold				
c Gross profit/(loss) (att sch)				
11 Other income (attach schedule)				
12 **Total.** Add lines 1 through 11	9,112.	5,058.	5,298.	
OPERATING AND ADMINISTRATIVE EXPENSES 13 Compensation of officers, directors, trustees, etc	0.			
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16a Legal fees (attach schedule)				
b Accounting fees (attach sch)				
c Other prof fees (attach sch)				
17 Interest				
18 Taxes (attach schedule)(see instr)				
19 Depreciation (attach sch) and depletion				
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications				
23 Other expenses (attach schedule) SEE STATEMENT 1	1,507.	1,507.	1,507.	
24 **Total operating and administrative expenses.** Add lines 13 through 23	1,507.	1,507.	1,507.	
25 Contributions, gifts, grants paid STMT 2	39,940.			39,940.
26 **Total expenses and disbursements.** Add lines 24 and 25	41,447.	1,507.	1,507.	39,940.
27 Subtract line 26 from line 12:				
a **Excess of revenue over expenses and disbursements**	-32,335.			
b **Net investment income** (if negative, enter -0-)		3,551.		
c **Adjusted net income** (if negative, enter -0-)			3,791.	

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Part II Balance Sheets — Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
ASSETS	1 Cash – non-interest-bearing			
	2 Savings and temporary cash investments			
	3 Accounts receivable ►			
	Less: allowance for doubtful accounts ►			
	4 Pledges receivable ►			
	Less allowance for doubtful accounts ►			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see the instructions)			
	7 Other notes and loans receivable (attach sch) ►			
	Less: allowance for doubtful accounts ►			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments – U.S. and state government obligations (attach schedule)			
	b Investments – corporate stock (attach schedule)			
	c Investments – corporate bonds (attach schedule)			
	11 Investments – land, buildings, and equipment basis ►			
	Less accumulated depreciation (attach schedule) ►			
	12 Investments – mortgage loans			
	13 Investments – other (attach schedule) STATEMENT 3	301,920.	269,585.	284,411.
	14 Land, buildings, and equipment basis ►			
	Less accumulated depreciation (attach schedule) ►			
	15 Other assets (describe ►)			
	16 Total assets (to be completed by all filers – see instructions. Also, see page 1, item I)	301,920.	269,585.	284,411.
LIABILITIES	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, & other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ►)			
	23 Total liabilities (add lines 17 through 22)	0.	0.	
NET ASSETS OR FUND BALANCES	Foundations that follow SFAS 117, check here ► [X] and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted	301,920.	269,585.	
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ► [ ] and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, building, and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
	30 Total net assets or fund balances (see the instructions)	301,920.	269,585.	
	31 Total liabilities and net assets/fund balances (see the instructions)	301,920.	269,585.	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year – Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	301,920.
2	Enter amount from Part I, line 27a	2	-32,335.
3	Other increases not included in line 2 (itemize) ►	3	
4	Add lines 1, 2, and 3	4	269,585.
5	Decreases not included in line 2 (itemize) ►	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5) – Part II, column (b), line 30	6	269,585.

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shares MLC Company)	(b) How acquired P — Purchase D — Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1a	SCHEDULE ATTACHED	P	VARIOUS	VARIOUS
b	SCHEDULE ATTACHED	P	VARIOUS	VARIOUS
c	CAPITAL GAINS DIVIDENDS	P	VARIOUS	VARIOUS
d				
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	5,981.		5,741.	240.
b	27,894.		41,584.	-13,690.
c	192.			192.
d				
e				

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

	(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	(l) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))
a				240.
b				-13,690.
c				192.
d				
e				

2 Capital gain net income or (net capital loss). If gain, also enter in Part I, line 7; If (loss), enter -0- in Part I, line 7 — **2** -13,258.

3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6).

If gain, also enter in Part I, line 8, column (c) (see the instructions). If (loss), enter -0- in Part I, line 8 — **3** 240.

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? [ ] Yes [X] No

If 'Yes,' the foundation does not qualify under section 4940(e) Do not complete this part

1 Enter the appropriate amount in each column for each year; see the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (column (b) divided by column (c))
2008	63,981.	312,869.	0.204498
2007	40,292.	360,611.	0.111733
2006	50,924.	358,805.	0.141927
2005	59,986.	361,861.	0.165771
2004	61,989.	369,830.	0.167615

2	**Total** of line 1, column (d)	2	0.791544
3	Average distribution ratio for the 5-year base period — divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0.158309
4	Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	272,799.
5	Multiply line 4 by line 3	5	43,187.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	36.
7	Add lines 5 and 6	7	43,223.
8	Enter qualifying distributions from Part XII, line 4	8	39,940.

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions.

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 – see the instructions)

1 a	Exempt operating foundations described in section 4940(d)(2), check here ► ☐ and enter 'N/A' on line 1. Date of ruling or determination letter: ________ (attach copy of letter if necessary - see instr.)			
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ► ☐ and enter 1% of Part I, line 27b		1	71.
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, column (b)			
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		2	0.
3	Add lines 1 and 2		3	71.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.
5	**Tax based on investment income.** Subtract line 4 from line 3. If zero or less, enter -0-		5	71.
6	Credits/Payments			
a	2009 estimated tax pmts and 2008 overpayment credited to 2009	6a 859.		
b	Exempt foreign organizations – tax withheld at source	6b		
c	Tax paid with application for extension of time to file (Form 8868)	6c		
d	Backup withholding erroneously withheld	6d		
7	Total credits and payments. Add lines 6a through 6d		7	859.
8	Enter any **penalty** for underpayment of estimated tax Check here ☐ if Form 2220 is attached		8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed ►		9	0.
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid ►		10	788.
11	Enter the amount of line 10 to be: Credited to 2010 estimated tax ► 788.	Refunded ►	11	0.

Part VII-A Statements Regarding Activities

			Yes	No
1 a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see the instructions for definition)?	1b		X
	If the answer is 'Yes' to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities			
c	Did the foundation file **Form 1120-POL** for this year?	1c		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year **(1)** On the foundation ► $ 0. **(2)** On foundation managers ► $ 0.			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ► $ 0.			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If 'Yes,' attach a detailed description of the activities*	2		X
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If 'Yes,' attach a conformed copy of the changes*	3		X
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b	If 'Yes,' has it filed a tax return on **Form 990-T** for this year?	4b	N/A	
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If 'Yes,' attach the statement required by General Instruction T.*	5		X
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	X	
7	Did the foundation have at least $5,000 in assets at any time during the year? *If 'Yes,' complete Part II, column (c), and Part XV*	7	X	
8a	Enter the states to which the foundation reports or with which it is registered (see the instructions) ► NY			
b	If the answer is 'Yes' to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by *General Instruction G? If 'No,' attach explanation*	8b	X	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2009 or the taxable year beginning in 2009 (see instructions for Part XIV)? *If 'Yes,' complete Part XIV*	9		X
10	Did any persons become substantial contributors during the tax year? *If 'Yes,' attach a schedule listing their names and addresses*	10		X

Part VII-A | Statements Regarding Activities *Continued*

			Yes	No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If 'Yes', attach schedule (see instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address ► N/A

14 The books are in care of ► ABRAHAM C. KALKER, CPA Telephone no ► 201-818-1515

Located at ► 50 S. FRANKLIN TPKE RAMSEY NJ ZIP + 4 ► 07446

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041** – Check here N/A ► ☐

and enter the amount of tax-exempt interest received or accrued during the year ► 15 N/A

Part VII-B | Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the 'Yes' column, unless an exception applies.

				Yes	No
1a	During the year did the foundation (either directly or indirectly):				
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	☐ Yes ☒ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	☐ Yes ☒ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	☐ Yes ☒ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	☐ Yes ☒ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	☐ Yes ☒ No			
	(6) Agree to pay money or property to a government official? (**Exception.** Check 'No' if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days)	☐ Yes ☒ No			
b	If any answer is 'Yes' to 1a(1)-(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance (see the instructions)?		1b	N/A	
	Organizations relying on a current notice regarding disaster assistance check here	► ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2009?		1c		X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))				
a	At the end of tax year 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009? If 'Yes,' list the years ► 20__ , 20__ , 20__ , 20__	☐ Yes ☒ No			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer 'No' and attach statement – see the instructions)		2b	N/A	
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here. ► 20__ , 20__ , 20__ , 20__				
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	☐ Yes ☒ No			
b	If 'Yes,' did it have excess business holdings in 2009 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969, **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2009)*		3b	N/A	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4a		X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2009?		4b		X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required *(continued)*

5a During the year did the foundation pay or incur any amount to:			
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	☐ Yes ☒ No		
(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?	☐ Yes ☒ No		
(3) Provide a grant to an individual for travel, study, or other similar purposes?	☐ Yes ☒ No		
(4) Provide a grant to an organization other than a charitable, etc, organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions)	☐ Yes ☒ No		
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	☐ Yes ☒ No		
b If any answer is 'Yes' to 5a(1)-(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?		5b	N/A
Organizations relying on a current notice regarding disaster assistance check here ► ☐			
c If the answer is 'Yes' to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?	N/A ☐ Yes ☐ No		
If 'Yes,' attach the statement required by Regulations section 53 4945-5(d)			
6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	☐ Yes ☒ No		
b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		6b	X (No)
If 'Yes' to 6b, file Form 8870			
7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	☐ Yes ☒ No		
b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?		7b	N/A

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
RIFKA MONDERER PETACH TIKVA, ISRAEL	PRESIDENT 0	0.	0.	0.
BERNARD MONDERER LOS ANGELES, CA	VICE PRESIDE 0	0.	0.	0.
ABRAHAM KALKER SUFFERN, NY	SECRETARY 0	0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1— see instructions). If none, enter 'NONE.'

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

Total number of other employees paid over $50,000 ► 0

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors *(continued)*

3 Five highest-paid independent contractors for professional services – (see instructions). If none, enter 'NONE.'

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

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 N/A	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 N/A	
2	
All other program-related investments. See instructions. 3	
Total. Add lines 1 through 3 ►	0.

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Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1 Fair market value of assets not used (or held for use) directly in carrying out charitable, etc, purposes:			
a Average monthly fair market value of securities		1a	276,953.
b Average of monthly cash balances		1b	
c Fair market value of all other assets (see instructions)		1c	
d Total (add lines 1a, b, and c)		1d	276,953.
e Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e 0.		
2 Acquisition indebtedness applicable to line 1 assets		2	0.
3 Subtract line 2 from line 1d		3	276,953.
4 Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions)		4	4,154.
5 **Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4		5	272,799.
6 **Minimum investment return.** Enter 5% of line 5		6	13,640.

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ► ☐ and do not complete this part.)

1 Minimum investment return from Part X, line 6		1	13,640.
2a Tax on investment income for 2009 from Part VI, line 5	2a 71.		
b Income tax for 2009 (This does not include the tax from Part VI)	2b		
c Add lines 2a and 2b		2c	71.
3 Distributable amount before adjustments Subtract line 2c from line 1		3	13,569.
4 Recoveries of amounts treated as qualifying distributions		4	
5 Add lines 3 and 4		5	13,569.
6 Deduction from distributable amount (see instructions)		6	
7 **Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1		7	13,569.

Part XII Qualifying Distributions (see instructions)

1 Amounts paid (including administrative expenses) to accomplish charitable, etc, purposes		
a Expenses, contributions, gifts, etc – total from Part I, column (d), line 26	1a	39,940.
b Program-related investments – total from Part IX-B	1b	
2 Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc, purposes	2	
3 Amounts set aside for specific charitable projects that satisfy the:		
a Suitability test (prior IRS approval required)	3a	
b Cash distribution test (attach the required schedule)	3b	
4 **Qualifying distributions** Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	39,940.
5 Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see instructions)	5	
6 **Adjusted qualifying distributions.** Subtract line 5 from line 4	6	39,940.

Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				13,569.
2 Undistributed income, if any, as of the end of 2009:				
a Enter amount for 2008 only			0.	
b Total for prior years: 20___, 20___, 20___		0.		
3 Excess distributions carryover, if any, to 2009:				
a From 2004 — 43,919.				
b From 2005 — 42,041.				
c From 2006 — 33,776.				
d From 2007 — 23,125.				
e From 2008 — 48,380.				
f **Total** of lines 3a through e	191,241.			
4 Qualifying distributions for 2009 from Part XII, line 4: ► $ 39,940.				
a Applied to 2008, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required – see instructions)		0.		
c Treated as distributions out of corpus (Election required – see instructions)	0.			
d Applied to 2009 distributable amount				13,569.
e Remaining amount distributed out of corpus	26,371.			
5 Excess distributions carryover applied to 2009 *(If an amount appears in column (d), the same amount must be shown in column (a).)*	0.			0.
6 **Enter the net total of each column as indicated below:**				
a Corpus. Add lines 3f, 4c, and 4e Subtract line 5	217,612.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount – see instructions		0.		
e Undistributed income for 2008. Subtract line 4a from line 2a Taxable amount – see instructions			0.	
f Undistributed income for 2009. Subtract lines 4d and 5 from line 1 This amount must be distributed in 2010				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)	0.			
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see instructions)	43,919.			
9 **Excess distributions carryover to 2010.** Subtract lines 7 and 8 from line 6a	173,693.			
10 Analysis of line 9:				
a Excess from 2005 — 42,041.				
b Excess from 2006 — 33,776.				
c Excess from 2007 — 23,125.				
d Excess from 2008 — 48,380.				
e Excess from 2009 — 26,371.				

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9) N/A

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2009, enter the date of the ruling ►

b Check box to indicate whether the foundation is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			
	(a) 2009	(b) 2008	(c) 2007	(d) 2006	(e) Total
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon:					
a 'Assets' alternative test – enter					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b 'Endowment' alternative test – enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c 'Support' alternative test – enter					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the organization had $5,000 or more in assets at any time during the year – see instructions.)

1 **Information Regarding Foundation Managers:**

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than $5,000) (See section 507(d)(2).)

NONE

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

NONE

2 **Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc, Programs:**

Check here ► [X] if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc, (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

a The name, address, and telephone number of the person to whom applications should be addressed

b The form in which applications should be submitted and information and materials they should include.

c Any submission deadlines·

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
Total			► **3a**	
b *Approved for future payment*				
Total			► **3b**	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income		Excluded by section 512, 513, or 514		
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	(e) Related or exempt function income (see the instructions)
1 Program service revenue.					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities			14	5,058.	
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory					-13,258.
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue.					
a					
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)				5,058.	-13,258.
13 **Total.** Add line 12, columns (b), (d), and (e)				13	-8,200.

(See worksheet in the instructions for line 13 to verify calculations)

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See the instructions)
N/A	

Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

		Yes	No
1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a Transfers from the reporting foundation to a noncharitable exempt organization of			
(1) Cash	1a(1)		X
(2) Other assets	1a(2)		X
b Other transactions			
(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
(3) Rental of facilities, equipment, or other assets	1b(3)		X
(4) Reimbursement arrangements	1b(4)		X
(5) Loans or loan guarantees	1b(5)		X
(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

d If the answer to any of the above is 'Yes,' complete the following schedule. Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
N/A			

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If 'Yes,' complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

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 taxpayer or fiduciary) is based on all information of which preparer has any knowledge

▶ Abraham Falk | 6/16/10 | ▶ SECRETARY

Signature of officer or trustee | Date | Title

Paid Preparer's Use Only

Preparer's signature ▶ SELF-PREPARED | Date | Check if self-employed ▶ ☐ | Preparer's Identifying number (See Signature in the instrs)

Firm's name (or yours if self-employed), address, and ZIP code ▶ | EIN ▶ | Phone no ▶

TEEA0503L 07/06/09

PORTFOLIO STRATEGIES, INC
11 Waverly Place
Monsey, NY 10952
Tel 845-352-1919, Fax 845-352-5181

Realized Gains and Losses
From 01/01/2009 to 12/31/2009

BINYAN AVROHOM INC **FIAG/S** Acct #· 152
RIFKA MONDERER
Rechov Zichron Moshe 9
Petach Tikva 49314, ISRAEL

Realized Gains and Losses

Description	Date Acquired	Date Sold	Quantity	Net Proceeds	Cost	Short Term Gains	Long Term Gains Pre-	Qualified 5 Year Gain	Long Term Gains Post-5/5	Total Long Gains	Total Gains
ARTISAN MID CAP VAL	12/20/2006	10/02/2009	17 810	290 66	360 65				-69 99	-69.99	-69 99
ARTISAN MID CAP VAL	12/19/2007	10/02/2009	4.011	65.46	72.52				-7.06	-7.06	-7 06
ARTISAN MID CAP VAL	12/19/2007	10/02/2009	40 235	656.63	727 45				-70 82	-70 82	-70 82
ARTISAN MID CAP VAL	12/19/2007	10/02/2009	75.836	1,237 64	1,371 11				-133.47	-133.47	-133.47
ARTISAN MID CAP VAL	12/17/2008	10/02/2009	0.261	4 26	3 32	0 94					0 94
ARTISAN MID CAP VAL	12/17/2008	10/02/2009	1 343	21.92	17 08	4 84					4 84
			139 496	2,276.57	2,552 13	5 78			-281 34	-281 34	-275.56
COLUMBIA CONSERV	01/27/2009	04/30/2009	820.669	5,400.00	5,186 63	213 37					213 37
FBR FOCUS	10/07/2003	10/28/2009	79 274	2,965 64	2,456 70				508 94	508 94	508 94
FBR FOCUS	12/17/2003	10/28/2009	0 544	20 35	17 27				3 08	3.08	3 08
FBR FOCUS	09/02/2004	10/28/2009	34 544	1,292 29	1,243 59				48.70	48 70	48.70
			114 362	4,278.28	3,717 56				560 72	560.72	560.72
JP MORGAN MID CAP V	07/20/2005	05/14/2009	41 750	625.00	998 24				-373 24	-373 24	-373 24
JP MORGAN MID CAP V	08/31/2005	05/14/2009	1 377	20 61	32.10				-11 49	-11 49	-11 49
JP MORGAN MID CAP V	08/31/2005	05/14/2009	1 460	21 86	34 04				-12 18	-12 18	-12.18
JP MORGAN MID CAP V	12/16/2005	05/14/2009	7 045	105 46	166.68				-61 22	-61 22	-61.22
JP MORGAN MID CAP V	12/16/2005	05/14/2009	8.437	126 30	199.61				-73 31	-73 31	-73 31
JP MORGAN MID CAP V	12/28/2005	05/14/2009	3 611	54 06	84 14				-30 08	-30 08	-30.08
JP MORGAN MID CAP V	08/31/2006	05/14/2009	1 854	27 75	46 23				-18 48	-18 48	-18.48
JP MORGAN MID CAP V	08/31/2006	05/14/2009	3 087	46 21	76 95				-30 74	-30 74	-30 74
JP MORGAN MID CAP V	10/23/2006	05/14/2009	271 096	4,058 31	7,100.00				-3,041 69	-3,041 69	-3,041 69
JP MORGAN MID CAP V	12/18/2006	05/14/2009	13 249	198 34	346 72				-148 38	-148 38	-148 38
JP MORGAN MID CAP V	12/18/2006	05/14/2009	22 379	335 01	585 65				-250 64	-250 64	-250 64
JP MORGAN MID CAP V	12/26/2006	05/14/2009	9 875	147 83	253 88				-106.05	-106 05	-106 05
JP MORGAN MID CAP V	12/18/2007	05/14/2009	3 798	56 86	91 16				-34 30	-34 30	-34 30
JP MORGAN MID CAP V	12/18/2007	05/14/2009	82 525	1,235 40	1,980 59				-745 19	-745 19	-745 19
JP MORGAN MID CAP V	12/21/2007	05/14/2009	5 619	84 12	135 76				-51 64	-51 64	-51 64
JP MORGAN MID CAP V	12/19/2008	05/14/2009	22 413	335 52	330 14	5 38					5 38

Realized Gains and Losses
From 01/01/2009 to 12/31/2009

BINYAN AVROHOM INC **FIAG/S** Acct # 152

Realized Gains and Losses

Description	Date Acquired	Date Sold	Quantity	Net Proceeds	Cost	Short Term Gains	Long Term Gains Pre-	Qualified 5 Year Gain	Long Term Gains Post-5/5	Total Long Gains	Total Gains
JP MORGAN MID CAP V	12/23/2008	05/14/2009	2 153	32 23	31 28	0 95					0.95
			501.728	7,510 87	12,493.17	6 33			-4,988.63	-4,988 63	-4,982 30
RS VALUE	11/17/2004	05/13/2009	100 186	1,563 90	2,083 86				-519 96	-519.96	-519.96
RS VALUE	12/08/2004	05/13/2009	2 213	34 54	46 41				-11 87	-11 87	-11.87
RS VALUE	12/08/2005	05/13/2009	0 420	6 56	10.31				-3 75	-3 75	-3 75
RS VALUE	12/15/2006	05/13/2009	14 309	223 36	393 35				-169 99	-169.99	-169.99
RS VALUE	12/15/2006	05/13/2009	38 162	595.71	1,049 06				-453 35	-453 35	-453 35
RS VALUE	07/23/2007	05/13/2009	64 980	1,014 34	2,020.88				-1,006 54	-1,006 54	-1,006 54
RS VALUE	07/23/2007	05/13/2009	89.700	1,400 22	2,789.67				-1,389 45	-1,389 45	-1,389 45
RS VALUE	07/23/2007	05/13/2009	93.190	1,454.70	2,898 21				-1,443 51	-1,443 51	-1,443.51
RS VALUE	12/21/2007	05/13/2009	4 942	77 14	128.98				-51 84	-51 84	-51 84
RS VALUE	12/21/2007	05/13/2009	39.201	611 93	1,023 15				-411.22	-411.22	-411.22
RS VALUE	12/21/2007	05/13/2009	52 715	822 88	1,375 85				-552 97	-552.97	-552.97
RS VALUE	12/19/2008	05/13/2009	1 270	19.82	18.20	1 62					1 62
RS VALUE	12/19/2008	05/13/2009	9 320	145.49	133 55	11.94					11 94
			510.608	7,970 59	13,971 48	13 56			-6,014.45	-6,014.45	-6,000 89
WESTPORT CL R	05/07/2008	07/08/2009	105.101	1,582 82	2,282 80				-699 98	-699 98	-699 98
WESTPORT CL R	05/14/2008	07/08/2009	320.976	4,833.90	7,100.00				-2,266.10	-2,266 10	-2,266.10
WESTPORT CL R	12/30/2008	07/08/2009	0.033	0 50	0.48	0.02					0 02
WESTPORT CL R	12/30/2008	07/08/2009	1 386	20 87	20 02	0 85					0 85
			427.496	6,438 09	9,403 30	0 87			-2,966 08	-2,966.08	-2,965 21
Short Term Gains				5,980 61	5,740 70	239 91					
Long Term Gains Pre-5/6											
Qualified 5 Year Gains											
Long Term Gains Post-5/				27,893.79	41,583 57				-13,689 78		
Total Long Gains				27,893.79	41,583 57					-13,689 78	
Total (Sales)				33,874 40	47,324.27	239.91			-13,689 78	-13,689 78	-13,449 87

**STATEMENT 1
FORM 990-PF, PART I, LINE 23
OTHER EXPENSES**

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
INVESTMENT ADVISORY FEES	$ 1,407.	$ 1,407.	$ 1,407.	
NYS FILING FEE	100.	100.	100.	
TOTAL	$ 1,507.	$ 1,507.	$ 1,507.	$ 0.

**STATEMENT 2
FORM 990-PF, PART I, LINE 25
CONTRIBUTIONS, GIFTS, AND GRANTS**

CASH GRANTS AND ALLOCATIONS

CLASS OF ACTIVITY:	RELIGIOUS & EDUCATIONAL	
DONEE'S NAME:	TOMER D'VORAH	
DONEE'S ADDRESS:	JERUSALEM, ISRAEL,	
RELATIONSHIP OF DONEE:	NONE	
ORGANIZATIONAL STATUS OF DONEE:	EXEMPT NON PROFIT	
AMOUNT GIVEN:		$ 11,400.
CLASS OF ACTIVITY:	RELIGIOUS & EDUCATIONAL	
DONEE'S NAME:	MEKOR CHAIM	
DONEE'S ADDRESS:	PETACH TIKVA, ISRAEL,	
RELATIONSHIP OF DONEE:	NONE	
ORGANIZATIONAL STATUS OF DONEE:	EXEMPT NON PROFIT	
AMOUNT GIVEN:		11,200.
CLASS OF ACTIVITY:	RELIGIOUS & EDUCATIONAL	
DONEE'S NAME:	ULPANAH BAHARAN	
DONEE'S ADDRESS:	GEDERA, ISRAEL,	
RELATIONSHIP OF DONEE:	NONE	
ORGANIZATIONAL STATUS OF DONEE:	EXEMPT NON PROFIT	
AMOUNT GIVEN:		180.
CLASS OF ACTIVITY:	RELIGIOUS & EDUCATIONAL	
DONEE'S NAME:	YESHIVAT LAMERCHAV	
DONEE'S ADDRESS:	PETACH TIKVA, ISRAEL,	
RELATIONSHIP OF DONEE:	NONE	
ORGANIZATIONAL STATUS OF DONEE:	EXEMPT NON PROFIT	
AMOUNT GIVEN:		1,000.
CLASS OF ACTIVITY:	RELIGIOUS & EDUCATIONAL	
DONEE'S NAME:	ZIV HATORAH YERUSHALAYIM	
DONEE'S ADDRESS:	JERUSALEM, ISRAEL,	
RELATIONSHIP OF DONEE:	NONE	
ORGANIZATIONAL STATUS OF DONEE:	EXEMPT NON PROFIT	
AMOUNT GIVEN:		12,200.
CLASS OF ACTIVITY:	RELIGIOUS & EDUCATIONAL	
DONEE'S NAME:	AMERICAN FRIENDS OF OROT COLLEGE	

STATEMENT 2 (CONTINUED)
FORM 990-PF, PART I, LINE 25
CONTRIBUTIONS, GIFTS, AND GRANTS

DONEE'S ADDRESS:	SUFFERN, NY,	
RELATIONSHIP OF DONEE:	NONE	
ORGANIZATIONAL STATUS OF DONEE:	EXEMPT NON PROFIT	
AMOUNT GIVEN:		$ 500.
CLASS OF ACTIVITY:	RELIGIOUS & EDUCATIONAL	
DONEE'S NAME:	YOUNG ISRAEL OF RAMOT	
DONEE'S ADDRESS:	RAMOT, ISRAEL,	
RELATIONSHIP OF DONEE:	NONE	
ORGANIZATIONAL STATUS OF DONEE:	EXEMPT NON PROFIT	
AMOUNT GIVEN:		1,600.
CLASS OF ACTIVITY:	RELIGIOUS & EDUCATIONAL	
DONEE'S NAME:	6 MISCELLANEOUS CHARITIES UNDER $1,000	
DONEE'S ADDRESS:	,	
RELATIONSHIP OF DONEE:	NONE	
ORGANIZATIONAL STATUS OF DONEE:	EXEMPT NON PROFIT	
AMOUNT GIVEN:		1,860.
	TOTAL	$ 39,940.

STATEMENT 3
FORM 990-PF, PART II, LINE 13
INVESTMENTS - OTHER

OTHER INVESTMENTS	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
SCHEDULE ATTACHED	MKT VAL	$ 269,585.	$ 284,411.
	TOTAL	$ 269,585.	$ 284,411.

BINYAN AVROHOM, INC.

	1/1/09	Div/Int	Cap Gain	Gain (Loss) on Sales	Gifts Received	Grants	Expenses	Transfers	12/31/09 Cost Basis	Market Value	Shares	Unrealized Gain (Loss)
Fidelity Cash Account	2,500 16	2 48			17,312 00	(39,940 00)	(1,506 93)	28,112 57	6,480 28	6,480 28		0 00
Fidelity Cash Reserves	185,408 03	915 57						(56,538 17)	129,785 43	129,785 43		0 00
Artisan Mid Cap Value	2,552 13			(275 56)				(2,276 57)	0 00			0 00
Columbia Conserv High Yield	0 00	768 61		213 37				8,100 00	9,081 98	10,551 27	1,410 597	1,469 29
FBR Focus Fund	14,451 18			560 72				1,021 72	16,033 62	18,825 86	454 621	2,792 24
Fidelity Floating Rate High Yield	0 00	224 62	53 65					8,900 00	9,178 27	10,202 94	1,084 266	1,024 67
First Eagle Sogen Global	12,683 90	175 76							12,859 66	12,415 79	310 550	(443 87)
FPA Crescent Institutional	19,573 04	268 14							19,841 18	22,033 66	887 738	2,192 48
Harbor High Yield	0 00	249 98	20 81					4,000 00	4,270 79	4,871 66	464 410	600 87
JP Morgan Midcap Value	12,493 17			(4,982 30)				(7,510 87)	0 00			0 00
Mutual Series Global Discovery	0 00	99 57	3 41					10,400 00	10,502 98	11,790 07	441 245	1,287 09
Neuberger Berman High Income	0 00	1,017 18						12,100 00	13,117 18	16,096 05	1,808 545	2,978 87
Pimco Total Return	7,620 13	403 50	81 65						8,105 28	8,044 30	744 843	(60 98)
RS Value Fund	13,971 48			(6,000 89)				(7,970 59)	0 00			0 00
TRP Capital Appreciation	5,584 38	138 29							5,722 67	6,416 93	353 355	694 26
TRP Small Cap Value	12,955 45	120 42	32 42						13,108 29	13,810 53	468 471	702 24
TRP Value Fund	2,723 17	42 45							2,765 62	2,939 92	143 551	174 30
Wells Fargo High Income Inv	0 00	631 91						8,100 00	8,731 91	10,146 06	1,445 307	1,414 15
Westport CL R	9,403 30			(2,965 21)				(6,438 09)	0 00			0 00
	301,919 52	5,058 48	191 94	(13,449 87)	17,312 00	(39,940 00)	(1,506 93)	0 00	269,585 14	284,410 75		14,825 61
Quick & Reilly Brokerage account												
Galaxy Prime Reserves	0 09						(0 09)		0 00	0 00		0 00
	0 09	0 00	0 00	0 00	0 00	0 00	(0 09)	0 00	0 00	0 00	0 00	0 00
TOTALS	301,919 61	5,058 48	191 94	(13,449 87)	17,312 00	(39,940 00)	(1,507 02)	0 00	269,585 14	284,410 75		14,825 61

Form **8868**
(Rev April 2009)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

OMB No 1545 1709

► File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box ► [X]
- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension – check this box and complete Part I only ► [ ]

All other corporations (including 1120-C filers), partnerships, REMICS, and trusts must use Form 7004 to request an extension of time to file income tax returns

Electronic Filing *(e-file)*. Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T) However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868 For more details on the electronic filing of this form, visit *www irs gov/efile* and click on *e-file for Charities & Nonprofits*

Type or print	Name of Exempt Organization BINYAN AVROHOM, INC.	**Employer identification number** 11-2707323
File by the due date for filing your return See instructions	Number, street, and room or suite number If a P O box, see instructions C/O KALKER - 50 S. FRANKLIN TPKE	
	City, town or post office, state, and ZIP code For a foreign address, see instructions RAMSEY, NJ 07446	

Check type of return to be filed (file a separate application for each return)

[ ] Form 990	[ ] Form 990-T (corporation)	[ ] Form 4720
[ ] Form 990-BL	[ ] Form 990-T (section 401(a) or 408(a) trust)	[ ] Form 5227
[ ] Form 990-EZ	[ ] Form 990-T (trust other than above)	[ ] Form 6069
[X] Form 990-PF	[ ] Form 1041-A	[ ] Form 8870

- The books are in the care of ► ABRAHAM C. KALKER, CPA

Telephone No ► 201-818-1515 FAX No. ►

- If the organization does not have an office or place of business in the United States, check this box ► [ ]
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ____ If this is for the whole group, check this box ► [ ] If it is for part of the group, check this box ► [ ] and attach a list with the names and EINs of all members the extension will cover

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 8/15, 20 10, to file the exempt organization return for the organization named above The extension is for the organization's return for.
► [X] calendar year 20 09 or
► [ ] tax year beginning ________, 20 ___, and ending ________, 20 ___

2 If this tax year is for less than 12 months, check reason [ ] Initial return [ ] Final return [ ] Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions	3a	$ 50.
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit	3b	$ 859.
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	3c	$ 0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions. Form **8868** (Rev 4-2009)

C 4/26/10

FIFZ0501L 03/11/09